



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Tobey Ligeza
DOCKET NO.: 22-01767.001-R-1
PARCEL NO.: 05-10-112-014

The parties of record before the Property Tax Appeal Board are Tobey Ligeza, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$8,371
IMPR.: \$82,148
TOTAL: \$90,519

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of frame exterior construction with 2,208 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage containing 784 square feet of building area. The property has a 10,050 square foot site and is located in Fox Lake, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 2.21 miles of the subject. The comparables consist of two-story townhomes¹ of frame exterior construction containing either 1,781 or 1,798 square feet of living area. The homes were built from 1997 to

¹ The board of review submitted a memorandum noting that the appellant's comparables were townhomes, which was not refuted by the appellant.

2004. Each dwelling has central air conditioning, a fireplace, and a garage containing either 440 or 456 square feet of building area. The parcels contain either 8,692 or 9,710 square feet of land area. The comparables sold from August 2020 to February 2021 for prices ranging from \$157,000 to \$185,000 or from \$88.15 to \$102.89 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$69,913, for an estimated market value of \$209,760 or \$95.00 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,357. The subject's assessment reflects a market value of \$283,099 or \$128.22 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .93 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of frame exterior construction ranging in size from 1,296 to 2,061 square feet of living area. The dwellings were built from 1968 to 2003, with comparable #2 having an effective age of 1983. Each dwelling has central air conditioning and a basement with one having finished area. Two comparables each have a fireplace and a garage containing either 400 or 528 square feet of building area. The parcels range in size from 4,892 to 7,750 square feet of land area. The comparables sold from July 2020 to May 2021 for prices ranging from \$189,900 to \$245,000 or from \$111.86 to \$146.53 per square foot of living area, including land. The board of review's grid also contained handwritten adjustments to the comparables, resulting in adjusted sale prices ranging from \$254,153 to \$267,334 or from \$123.32 to \$206.28 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board gave little weight to the adjustments put forth by the board of review as there was no foundation with respect to who prepared the adjustments, the qualifications of the person who made the adjustments, and no evidence in the record of specific market data upon which they relied to calculate the adjusted sale prices for each comparable.

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables, which differ from the subject in design, location, and/or foundation. Additionally, two of the appellant's comparables sold less proximate to the January 1, 2022 assessment date at issue. The Board also gives reduced weight to board of review comparable #1, which sold in 2020, less proximate to the assessment date at issue than other comparables in the record.

The Board finds the best evidence of market value to be board of review comparable sales #2 and #3, which sold proximate to the assessment date at issue and have varying degrees of similarity to the subject. These most similar comparables sold in March and May 2021 for prices of \$200,000 and \$245,000 or for \$111.86 and \$118.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$283,099 or \$128.22 per square foot of living area, including land, which is above the two best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 20, 2024



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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