



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

APPELLANT: Coleen Benzo
DOCKET NO.: 22-02007.001-R-1
PARCEL NO.: 06-21-405-030

The parties of record before the Property Tax Appeal Board are Coleen Benzo, 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 **No Change** 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: \$41,735
IMPR.: \$55,510
TOTAL: \$97,245

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 is improved with a one-story/ranch style dwelling with vinyl siding containing 1,384 square feet of living area. The dwelling was constructed in 1947 but has an effective date of construction of 1967. Features of the property include a crawl space foundation, central air conditioning, one bathroom, and a detached garage with 576 square feet of building area that was built in 2018. The property has an 11,840 square foot lakefront site on Highland Lake in Round Lake, Avon 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 improved with one-story dwellings that range in size from 1,112 to 1,340 square feet of living area. The homes were built from 1937 to 1964 with the oldest dwelling having an effective construction date of 1957. Each comparable has one bathroom, one comparable has central air conditioning, and two

comparables have a garage with 888 and 480 square feet of building area, respectively. These properties have sites ranging in size from 4,792 to 39,640 square feet of land area. The sales occurred from March 2020 to August 2021 or for prices ranging from \$140,000 to \$170,000 or from \$104.48 to \$149.12 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$89,951.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,245. The subject's assessment reflects a market value of \$291,764 or \$210.81 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with a tri-level style dwelling and four one-story or ranch style dwellings with vinyl siding, brick, or wood siding exteriors that range in size from 1,230 to 1,782 square feet of living area. The homes were built from 1947 to 1968 with comparables #2 and #3 having effective construction dates of 1980 and 1971, respectively. Comparable #1 has a finished lower level, comparables #3 and #5 have full basements with comparable #3 having finished area, and comparables #2 and #4 having crawl space foundations. Each comparable has central air conditioning, two bathrooms, and an attached or detached garage ranging in size from 462 to 576 square feet of building area. Three of the comparables have one or two fireplaces and comparable #3 has a frame utility shed. The comparables have lakefront sites on either Round Lake or Highland Lake ranging in size from 5,300 to 82,320 square feet of land area. The sales occurred from August 2021 to July 2022 for prices ranging from \$280,000 to \$490,000 or from \$227.64 to \$297.22 per square foot of living area, including land. The board of review submission included a map depicting the location of the subject property and the comparables as lakefront sites.

In rebuttal, the board of review asserted that none of the appellant's comparables are lakefront sites. The board of review provided a map depicting the location of the subject property and the appellant's comparables and further noting the appellant's comparables are on non-waterfront sites, several blocks from a lake.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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

The Board gives less weight to the appellant's comparables as these properties are improved with dwellings on non-waterfront sites, several blocks from a lake, unlike the subject's lakefront location. Additionally, appellant's comparables #1 and #2 sold in December and March 2020, not as proximate in time to the assessment date as the best sales in this record.

The Board finds the comparable sales provided by the board of review are more representative of the subject property than the appellant's comparables because each property is a lakefront site as is the subject property. Of the five board of review comparables the Board gives less weight to comparable #3 as this property has an 82,320 square foot site, significantly larger than the subject's site with 11,840 square feet of land area. The Board finds the best evidence of market value to be board of review comparable sales #1, #2, #4 and #5. These four comparables have varying degrees of similarity to the subject property and sold from September 2021 to July 2022 for prices ranging from \$280,000 to \$449,000 or from \$227.64 to \$297.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$291,764 or \$210.81 per square foot of living area, including land, which is within the overall price range but below the range on a per square foot of living area basis as established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property is correct and a reduction in the subject's assessment is not 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:

April 16, 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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