



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

APPELLANT: Jeannine Graff-Stetkus
DOCKET NO.: 22-02030.001-R-1
PARCEL NO.: 08-20-102-008

The parties of record before the Property Tax Appeal Board are Jeannine Graff-Stetkus, 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: \$20,211
IMPR.: \$72,623
TOTAL: \$92,834

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 of brick construction with 1,782 square feet of living area. The dwelling was built in 1958. Features of the home include an unfinished full basement, central air conditioning, one full bathroom, two half bathrooms, and an attached garage with 552 square feet of building area. The property also has a detached garage with 576 square feet of building area. The property has a 19,080 square foot site located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story dwellings of wood frame construction that range in size from 1,507 to 1,956 square feet of living area. The homes were built from 1957 to 1963. Each comparable has a basement, one fireplace, 1½ to 2½ bathrooms, and a garage ranging in size from 378 to 506 square feet of building area. Two

comparables have central air conditioning. The comparables have sites ranging in size from 8,590 to 9,479 square feet of land area. These properties are in the subject's neighborhood and from approximately .10 to .33 of a mile from the subject. The sales occurred from April 2020 to January 2022 for prices ranging from \$165,000 to \$226,500 or from \$84.96 to \$150.30 per square foot of living area, including land. The appellant submitted a copy of the Multiple Listing Service (MLS) listing sheet associated with comparable sale #4 disclosing the home had been rehabbed/rebuilt in 2020. The appellant requested the subject's total assessment be reduced to \$83,152.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,834. The subject's assessment reflects a market value of \$278,530 or \$156.30 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales¹ improved with one-story/ranch style dwellings that range in size from 1,320 to 1,392 square feet of living area. The homes were built from 1955 to 1957. Each comparable has full unfinished basement, and one or two fireplaces. Two comparables have central air conditioning, and two comparables have either an attached or detached garage with 322 and 644 square feet of building area, respectively. The comparables have one or two full bathrooms and two comparables have an additional one or two half-bathrooms. These properties have sites ranging in size from 6,730 to 9,140 square feet of land area. The comparables are in the same neighborhood as the subject and from approximately .14 to .29 of a mile from the subject property. The sales occurred from October 2021 to November 2022 for prices that range from \$196,500 to \$252,000 or from \$141.16 to \$190.91 per square foot of living area, including land.

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.

The Board gives little weight to appellant's comparable sales #1, #2 and #4 as these comparables sold from April 2020 to December 2020, not as proximate in time to the assessment date at issue as the best sales in this record. The Board finds the best evidence of market value to be appellant's comparable sale #3 and the board of review comparable sales. The Board finds each comparable has a smaller site than the subject, has a smaller dwelling than the subject, and less garage area than the subject, indicating each comparable would require upward adjustments to make them more equivalent to the subject property for these traits. Additionally, appellant's comparable #3 and board of review comparable #2 have no central air conditioning while the

¹ The board of review grid analysis contained four comparable sales, however, comparables #2 and #4 are duplicates.

subject has central air conditioning, again indicating these two comparables would require upward adjustments to make them more equivalent to the subject. Conversely, these four comparables have 1 or 2 fireplaces while the subject has no fireplace, suggesting downward adjustments to the comparables would be proper for this feature. These four comparables sold from October 2021 to November 2022 for prices ranging from \$189,900 to \$252,000 or from \$124.12 to \$190.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$278,530 or \$156.30 per square foot of living area, including land, which is above the overall price range of these properties but appropriate given the subject's larger site, larger dwelling, and larger garage area in relation to the comparables. The subject's assessment reflects a market value within the range established by the best comparable sales in this record on a per square foot of living area basis, which is supportive of the conclusion the subject property is not overvalued. Based on this evidence the Board finds the assessment of the subject property as established by the board of review 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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