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

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| APPELLANT: | Ashley Blessing |
| DOCKET NO.: | 23-00643.001-R-1 |
| PARCEL NO.: | 05-16-404-001 |

The parties of record before the Property Tax Appeal Board are Ashley Blessing, 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:

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| **LAND:** | $27,972 |
| **IMPR.:** | $124,091 |
| **TOTAL:** | $152,063 |

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 2023 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 dwelling of frame exterior construction containing 2,574 square feet of living area.[1] The dwelling was constructed in 1998 and is approximately 25 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 576 square feet of building area. The property has a 48,352 square foot site located in Ingleside, Grant Township, Lake County.

[1] The board of review disclosed that in 2023 the subject dwelling had 2,574 square feet of living area and a 1,568 square foot addition was added increasing the size of the subject dwelling to 4,142 square feet of living area. The board of review submitted a copy of a Residential Field Permit for the subject disclosing a permit date of October 18, 2023, to support this statement.

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 or bi-level style dwellings of frame construction that range in size from 2,200 to 2,882 square feet of living area. The dwellings range in age from approximately 25 to 75 years old.[2] Each comparable has a basement with one having finished area, central air conditioning, and 2 or 2½ bathrooms. Comparables #1 and #2 were reported to have garages with 684 and 440 square feet of building area, respectively. A copy of the Multiple Listing Service (MLS) listing sheet submitted by the appellant described comparable #3 as having a three-car attached garage. These properties have sites ranging in size from 44,867 to 55,611 square feet of land area. The comparables are located from approximately .12 to 1.24 miles from the subject with comparable #2 having the same assessment neighborhood code as the subject property. These properties sold from January to September 2021 for prices ranging from $195,000 to $300,000 or from $88.64 to $131.87 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to $91,797.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $152,063. The subject's assessment reflects a market value of $456,235 or $177.25 per square foot of living area, land included, when using the statutory level of assessment.[3]

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings of frame or brick exterior construction that range in size from 1,232 to 1,900 square feet of living area. The homes were built from 1943 to 1992 with comparables #1 and #2 having effective construction dates of 1985 and 1965, respectively. Each comparable has central air conditioning, 1 to 3½ bathrooms, and a garage ranging in size from 264 to 624 square feet of building area. Comparables #2, #3 and #4 have basements with two having finished area, and one or two fireplaces. Comparables #1 and #3 are also described as having sheds. The comparables have sites ranging in size from 10,082 to 13,950 square feet of land area. The comparables have the same neighborhood code as the subject and are located from approximately .56 to .75 of a mile from the subject property. The sales occurred from May 2021 to April 2023 for prices ranging from $187,000 to $334,900 or from $151.79 to $178.71 per square foot of living area, including land.

In rebuttal the board of review asserted that appellant's comparable sale #1 was unqualified due to a fire that occurred prior to the sale and that a building permit was take out after the purchase. To document this statement the board of review submitted copies of exterior photographs of appellant's comparable #1 depicting fire damage to the home on December 9, 2020, and a copy of a Residential Field Permit stating a building permit dated April 12, 2021 was issued for an improvement cost of $100,000 for interior remodel/reconstruction after a fire.

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[2] The appellant submitted a copy of the Multiple Listing Service (MLS) listing sheet associated with comparable #3 disclosing the home was a bi-level style dwelling that was rehabbed in 2005.

[3] 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 2023.

## 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 parties submitted information on seven comparable sales to support their respective positions. The Board gives little weight to appellant's comparable sale #1 due to the fact this property had fire damage at the time of sale. The Board gives little weight to appellant's comparable sale #3 due to differences from the subject property in location and style. The Board gives less weight to board of review comparable sale #1 due to differences from the subject dwelling in size, the lack of a basement, fewer bathrooms, no fireplace, and a smaller garage. Of the four remaining sales, the Board gives less weight to appellant's comparable sale #2 as the price appears to be an outlier relative to board of review comparable sales #2, #3 and #4. The Board gives most weight to board of review comparable sales #2, #3 and #4, although each comparable would require upward adjustments due to each having a smaller site than the subject and a smaller dwelling than the subject. Additionally, board of review comparables #1 and #3 are older than the subject dwelling, indicating upward adjustments to the comparables would be appropriate to make them more equivalent to the subject in age. These three comparables sold for prices ranging from $320,000 to $334,900 or from $171.05 to $178.71 per square foot of living area, including land. The subject's assessment reflects a market value of $456,235 or $177.25 per square foot of living area, including land, which is above the overall price range but within the range on a per square foot of living area basis as established by the best comparable sales in this record. The subject's overall higher value is justified considering the property's larger site, larger dwelling, and newer age relative to these three comparables. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value 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

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DISSENTING: ____________ ____________

C E R T I F I C A T I O N

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: September 17, 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

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