



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

APPELLANT: Mary Brady  
DOCKET NO.: 16-03323.001-R-1  
PARCEL NO.: 04-21-121-011

The parties of record before the Property Tax Appeal Board are Mary Brady, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$3,513  
**IMPR.:** \$26,370  
**TOTAL:** \$29,883

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 2016 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 single-family dwelling of brick exterior construction. The dwelling was built in 1963 and contains 1,247 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, and a 528-square foot detached garage. The dwelling is situated on a 7,250-square foot site and located in Zion Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on eight comparable sales located from .28 to .65 of a mile from the subject and all having the same neighborhood code as the subject. The comparables consist of one-story single-family dwellings of wood siding or aluminum siding exterior construction that are situated on sites ranging from 7,104 to 9,000-square feet of land area. The dwellings were built from 1958 to 1993 and range in size from 1,024 to 1,209 square feet of living area. All of

the comparables have full unfinished basements; three comparables have central air conditioning; and six of the comparables each have a garage ranging in size from 308 to 624 square feet of building area. The comparables sold from February 2015 to August 2016 for prices ranging from \$36,005 to \$78,500 or from \$33.56 to \$66.75 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$18,703 reflecting a market value of approximately \$56,109 or \$45.00 per square foot of living area, land included, based on the 2016 three-year median level of assessment for Lake County.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,883. The subject's assessment reflects a market value of approximately \$90,118 or \$72.27 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .424 to .505 of a mile of the subject and all having the same neighborhood code as the subject. The comparables consist of one-story single-family dwellings of wood siding or aluminum siding or wood siding and redwood exterior construction situated on sites ranging from 7,105 to 8,415 square feet of land area. The homes were built from 1960 to 1965 and range in size from 1,080 to 1,153 square feet of living area. All of the comparables have full unfinished basements; three comparables have central air conditioning; one comparable has a fireplace; and three of the comparables each have garage ranging in size from 396 to 528 square feet of building area. The comparables sold from November 2015 to March 2017 for prices ranging from \$97,000 to \$107,000 or from \$88.58 to \$95.71 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

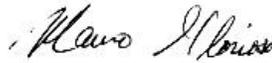
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of twelve comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1, #3, #4, #5, #7 and #8 and board of review comparables #2 and #3. Appellant's comparables differ from the subject as follows: #1, #3, #4, #7 and #8 lack central air-conditioning; #4 and #5 are much newer dwellings; and #5 and #8 lack a garage. Board of review's comparable #3 lacks a garage, dissimilar when compared to the subject, and board of review comparable #2's 2017 sale is remote in time from the subject's January 1, 2016 assessment date and, therefore, less indicative of fair market value as of that date.

The Board finds appellant's comparables #2 and #6 and board of review's comparables #1 and #4 to be the best evidence of market value contained in the record. These comparables sold from

June 2015 to August 2016 for prices ranging from \$63,600 to \$107,000 or from \$60.92 to \$95.71 per square foot. The subject's assessment reflects an estimated market value of approximately \$90,118 or \$72.27, land included, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds 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: February 13, 2019



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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COUNTY

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