



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

APPELLANT: Irene Jarosz  
DOCKET NO.: 10-01668.001-R-1  
PARCEL NO.: 06-27-402-016

The parties of record before the Property Tax Appeal Board are Irene Jarosz, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$9,247  
**IMPR.:** \$38,941  
**TOTAL:** \$48,188

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 59-year old, one-story dwelling of brick exterior construction containing 1,088 square feet of living area. Features include a concrete slab foundation and a detached two-car garage of 528 square feet of building area. The property is located in Grayslake, Avon Township, Lake County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted information on four sales comparables located from .28 to 1.3-miles from the subject property. Also attached to the appeal were copies of the Multiple Listing Service sheets related to each comparable. The properties were improved with one-story frame dwellings that range in age from 53 to 56 years old. The comparables range in size from 984 to 1,425 square feet of living area. One comparable has central air conditioning, two comparables have a fireplace and each property has a garage ranging in size from 440 to 576 square feet of building area. The data indicates the properties were on the market from 1 to 153 days with original listing prices ranging from \$39,900 to \$169,000. Comparables #2 and #4 were noted on the listing sheets as being sold "as-is." The sales occurred from March 2009 to

December 2009 for prices ranging from \$35,000 to \$135,000 or from \$26.60 to \$137.20 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$33,728 which would reflect a market value of approximately \$101,184 or \$93.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$48,188 was disclosed. The subject's assessment reflects an estimated market value of \$147,454 or \$135.53 per square foot of living area, including land, using the 2010 three-year median level of assessments for Lake County of 32.68%.

The board of review submitted a letter addressing the evidence along with a grid analysis of three comparables with applicable property record cards and Multiple Listing Service sheets.<sup>1</sup> Two of the three comparable properties are located on the same street as the subject and in the same neighborhood code assigned by the assessor as the subject. The comparables consist of one-story frame or brick dwellings that range in age from 52 to 62 years old. The dwellings contain either 864 or 1,088 square feet of living area, respectively. Each comparable has central air conditioning and two comparables have a garage of 528 and 576 square feet of building area, respectively. The underlying listing sheets reflect the properties were on the market from 29 to 293 days with original asking prices ranging from \$139,000 to \$167,000. These comparables sold between December 2009 and February 2011 for prices ranging from \$125,000 to \$149,500 or from \$115.74 to \$153.94 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

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<sup>1</sup> Although the letter and attached map depicting the subject and comparables both refer to submission of four comparable properties, the evidence presented herein lacks a fourth comparable property.

The parties submitted a total of seven comparable sales for the Board's consideration. The Board has given less weight to appellant's comparables #2 and #4 because those properties were sold in "as-is" condition. There is no record evidence that the subject property is in poor condition. The Board has also given less weight to board of review comparable #2 due to substantial differences in dwelling size.

The Board finds appellant's comparables #1 and #3 along with board of review comparables #1 and #3 were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between March 2009 and February 2011 for prices ranging from \$125,000 to \$149,500 or from \$92.63 to \$137.41 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$147,454 or \$135.53 per square foot of living area, including land, which falls within the range established by the most similar comparables both in terms of overall value and on a per-square-foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

Member

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: April 19, 2013

*Allen Castrovillari*

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 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 the subsequent year 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.

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.