



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

APPELLANT: Irene Jarosz
DOCKET NO.: 10-01669.001-R-1
PARCEL NO.: 07-30-310-018

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: \$12,430
IMPR.: \$27,566
TOTAL: \$39,996

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a 1-story frame dwelling on a crawl-space foundation containing 1,039 square feet of living area. The dwelling was built in 1960 and features a garage containing 308 square feet.¹ The subject is located in Grayslake, Avon Township², Lake County.

The appellant contends that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal. The appellant submitted information on four comparable properties. They are described as 1-story frame dwellings ranging in age from 51 to 90 years old. The dwellings range in size from 992 to 1,088 square feet of living area. None have basements. They feature garages that range in size from 288 to 528 square feet. Two dwellings have central air conditioning. The appellant disclosed the comparables sold between August 2008 and August 2009 for prices ranging from \$70,500 to \$132,500 or from \$71.07 to \$121.78 per square foot of living area including land. Based on this record, the appellant requested the subject's assessment be reduced to \$36,863 which would reflect a market value of approximately \$110,600 or \$106.45

¹ The board of review claims the dwelling has central air conditioning. The appellant claims the dwelling does not have central air conditioning.

² The board of review claims the subject is in Avon Township. The appellant claims the dwelling is in Warren Township.

per square foot of living area at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$39,996 was disclosed. The subject's total assessment reflects an estimated market value of \$122,387 or \$117.79 per square foot of living area, land included, using the 2010 three-year median level of assessments for Lake County of 32.68% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review presented descriptions and assessment information on three comparable properties. The comparables were built between 1957 and 1962 and consist of 1-story frame dwellings containing either 1,044 or 1,088 square feet of living area. None have basements. All three have central air conditioning and garages that range in size from 200 to 528 square feet. The board of review's comparable #1 is the same property as the appellant's comparable #3. The comparables sold between June 2009 and June 2010 for prices ranging from \$132,500 to \$163,000 or from \$121.78 to \$156.13 per square foot of living area including land. The board of review also claims that three of the appellant's comparable sales are bank-owned foreclosures and that appellant's comparable #3 is valued higher than the appellant's assessed market value. 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 Property Tax Appeal Board further finds the evidence in the record does not support a reduction in the subject's assessment.

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 must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is not warranted.

The Board finds the appellant's comparable #4 was significantly older than the subject and the sale date of appellant's comparable #1 was not proximate to the subject's assessment date of January 1, 2010. Therefore these comparables received less weight in the Board's analysis.

The Board finds the appellant's comparables #2 and #3 and all three of the board of review's comparables were most similar to the subject in age, size, style, exterior construction and

location. These comparables sold proximate to the subject's assessment date of January 1, 2010 for prices ranging from \$107,500 to \$163,000 or from \$104.98 to \$156.13 per square foot of living area. The subject's assessment reflects a market value of \$122,387 or \$117.79 per square foot of living area including land, which is within the range established by these most similar comparables. The Board takes notice that the subject's assessed market value is also between the two most similar comparables submitted by the appellant. Therefore, the Board finds the appellant has not proven by a preponderance of the evidence that the subject is overvalued, and no reduction in the subject's assessment is warranted.

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

Frank J. Huff

Member

Mario M. Louie

Member

J.R.

Member

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: March 22, 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.