



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

APPELLANT: JoAnn Vettese
DOCKET NO.: 11-02277.001-R-1
PARCEL NO.: 08-20-109-021

The parties of record before the Property Tax Appeal Board are JoAnn Vettese, 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: \$12,946
IMPR.: \$23,717
TOTAL: \$36,663

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 2011 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 consists of a one-story brick dwelling with 1,307¹ square feet of living area. The dwelling was constructed

¹ The appellant described the subject dwelling as having 1,295 square feet of living area. The supporting evidence submitted both the appellant and board

in 1956. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 345 square foot garage. The property has an 8,710 square foot site and is located in Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales. The comparables have varying degrees of similarity when compared to the subject property. The comparables sold from June and December of 2010 for prices ranging from \$85,000 to \$119,500 or from \$68.99 to \$91.57 per square foot of living area including land. The appellant argued all the comparables have larger two-car garages; comparable 3 is most like the subject, but has more amenities; and the subject property's driveway is in poor condition.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,663. The subject's assessment reflects a market value of \$113,088 or \$86.52 per square foot of living area including land when applying the 2011 three-year average median level of assessment for Lake County of 32.42% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparables sales². The comparables have varying degrees of similarity when compared to the subject property. The comparables sold from August 2010 to May 2012 for prices ranging from \$78,888 to \$119,500 or from \$76.60 to \$91.57 per square foot of living area including land.

Under rebuttal, the appellant argued board of review comparable #1 sold one year after the subject's January 1, 2011 assessment date; comparable #2 (appellant comparable #1) has one more bathroom, one more bedroom, and a slightly larger lot; and comparable #3 sold in the middle of 2011 and has a larger lot.

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

of review depict the subject dwelling as having 1,307 square feet of living area.

² Comparable #2 submitted by the board of review was utilized by the appellant as comparable #1.

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 no reduction in the subject's assessment is warranted.

The parties submitted five suggested comparable sales for the Board's consideration. The Board gave little weight to comparable #1 submitted by the board of review due to its June 2012 sale date. The Board finds the 2012 sale date is a less reliable indicator of the subject's market value as of the January 1, 2011 assessment date. The Board finds the best evidence of market value to be appellant's comparable sales and board of review comparable sales #2 and #3. These most similar comparables sold for prices ranging from \$78,888 to \$119,500 or from \$68.99 to \$91.57 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$113,088 or \$86.52 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on the evidence contained in this record, 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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: July 18, 2014

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.