



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

APPELLANT: Marlyn J Cook  
DOCKET NO.: 12-02607.001-R-1  
PARCEL NO.: 04-21-200-029

The parties of record before the Property Tax Appeal Board are Marlyn J Cook, the appellant, by attorney Jerri K. Bush in Chicago, 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:** \$4,219  
**IMPR.:** \$25,418  
**TOTAL:** \$29,637

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 2012 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 dwelling of frame construction with 1,176 square feet of living area. The dwelling was constructed in 1953. Features of the home include an unfinished basement, a fireplace and a 308 square foot

garage. The property has a 11,380 square foot site and is located in Zion, Zion Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted a limited market analysis prepared by ProTaxAppeal that was dated March 22, 2013. The report was not signed nor was the professional credentials of the person(s) who prepared the report disclosed. The analysis included information for five suggested comparable sales reported as being located from .56 of a mile to 1.03 miles from the subject. The comparables are one-story or tri-level dwellings of "Avg" quality grade and condition. The analysis did not disclose the comparables' land size, exterior construction or whether the homes had central air conditioning. The dwellings have unfinished basements and were built from 1956 to 1965. The dwellings range in size from 1,121 to 1,232 square feet of living area. Four comparables have garages ranging in size from 361 to 660 square feet of building area. Four comparables have one or two fireplaces. The comparables sold from October 2011 to April 2012 for prices ranging from \$30,500 to \$60,000 or from \$26.59 to \$53.52 per square foot of living area including land. The analysis included adjustments to the comparables for lien date/sale date, land, age, size, basement/lower level, baths & fixtures, fireplace and garage. The market analysis adjusted the comparables for land size; however, the appellant did not disclose the comparables land sizes. No evidence to support the adjustment amounts was supplied. Data Sources at the bottom of the analysis were listed as Assessor, MLS, Realist, Marshall & Swift and IRPAM.

Based on this evidence, the appellants requested a reduction in the subject's assessed valuation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,637. The subject's assessment reflects an estimated market value of \$90,578 or \$77.02 per square foot of living area including land when applying the 2012 three-year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

As to the appellant's evidence, the board of review argued that there was no support for the adjustments made in the appellant's grid and there is no evidence that the adjustments were applied by a qualified licensed appraiser. In addition, four of the

appellant's five sales were foreclosures, sale #2 is a different style home and sale #4 was located over a mile from the subject.

In support of the subject's assessment, the board of review submitted nine suggested comparable sales located from .45 of a mile to 1.18 miles from the subject. The comparables are one-story dwellings of frame construction. The dwellings have unfinished basements. The dwellings range in size from 975 to 1,209 square feet of living area. The dwellings were built from 1956 to 1978. Six comparables have central air conditioning and eight comparables have garages ranging in size from 364 to 672 square feet of building area. The comparables sold from June 2010 to October 2012 for prices ranging from \$62,560 to \$100,000 or from \$61.70 to \$93.20 per square foot of living area including land.

Based on this evidence, the board 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 no reduction in the subject's assessment is warranted.

As an initial matter, the Board gave less weight to the appellant's market analysis due to the land adjustments to the comparables. The Board finds the appellant failed to disclose the comparables land sizes and other information necessary to analyze the adjustments for propriety.

The parties submitted fourteen comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to the lack of information regarding the comparables land sizes, exterior construction or whether the homes had central air conditioning. The Board gave less weight to four of the board of review's comparables due to their sales dates occurring in 2010 or their newer construction dates, when compared to the subject. The Board finds the remaining five comparables submitted by the board of review were most similar

to the subject in location, style, size, features and also sold most proximate in time to the assessment date at issue. These most similar comparables sold for prices ranging from \$82,500 to \$100,000 or from \$73.20 to \$93.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$90,578 or \$77.02 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds 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.

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Chairman

*Klaus Albino*

\_\_\_\_\_  
Member

*[Signature]*

\_\_\_\_\_  
Member

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Member

*Jerry White*

\_\_\_\_\_  
Acting 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 24, 2015

*[Signature]*

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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.