



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

APPELLANT: Todd Metzler
DOCKET NO.: 11-05106.001-C-1
PARCEL NO.: 14-16-205-055

The parties of record before the Property Tax Appeal Board are Todd Metzler, 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: \$17,830
IMPR.: \$160,911
TOTAL: \$178,741

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 is improved with a one-story industrial condominium with 5,842 square feet of building area. The building is of masonry construction and was built in 2006. Features of the building include a slab foundation and the building has a sprinkler system. The subject property has an 18,534 square foot site resulting in a land to building ratio of

3.17:1. The property is located in Lake Zurich, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable sales.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$178,741. The subject's assessment reflects a market value of \$551,329 or \$94.37 per square foot of building area, land included, when using 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 comparable sales. The comparables were described as industrial condominiums located within .56 miles from the subject property. The comparables were improved with one-story buildings that ranged in size from 3,980 to 12,645 square feet of building area. The buildings were built from 1989 to 2007 and are of masonry construction. Each comparable had a sprinkler system. Their sites ranged in size from 9,274 to 56,249 square feet of land area resulting in land to building areas ranging from 1.49:1 to 8.62:1. The sales occurred from November 2009 to November 2010 for prices ranging from \$595,000 to \$1,286,267 or from \$100.93 to \$149.50 per square foot of building area, including land.

The board of review also submitted a statement from Martin P. Paulson, Clerk of the Lake County Board of Review, critiquing the sales provided by the appellant. The board of review noted that appellant's sale #1 sold two years after the assessment date; appellant's comparable #2 was a court ordered auction; comparable sale #3 was not a condominium property; comparable #4 was a sheriff's sale; comparable sale #5 was a bank auction of a multi-tenant non-condominium oriented property; and comparable sales #6, #7, #8 and #9 were larger non-condominium oriented industrial properties.

Based on this evidence the board of review requested the assessment be confirmed.

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 Board finds the best evidence of market value to be the board of review comparable sales. These most similar comparables sold for prices ranging from \$100.93 to \$149.50 per square foot of building area, including land. The subject's assessment reflects a market value of \$94.37 per square foot of building area, including land, which below the range established by the best comparable sales in this record. Less weight was given the appellant's evidence due to the fact he failed to provide an analysis that clearly demonstrated the similarities to the subject property in size, age, construction and features. Nor did the appellant clearly set forth sale prices and prices per square foot of building area, including land, of the comparables. In reviewing the appellant's data the Board has determined that some of the sales did not occur proximate in time to the assessment date and seven of the nine sales were not similar to the subject in size. Based on this evidence 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.

Chairman

Klaus Albino

Member

[Signature]

Member

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]

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.