



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

APPELLANT: James L. & Kiera A. Gorham
DOCKET NO.: 12-02566.001-R-1
PARCEL NO.: 14-02-404-024

The parties of record before the Property Tax Appeal Board are James L. and Kiera A. Gorham, the appellants, 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: \$39,596
IMPR.: \$121,398
TOTAL: \$160,994

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a two-story dwelling of brick construction with 3,578 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 864 square feet of building area. The property has a 50,056 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales improved with two-story dwellings that range in size from 3,526 to 3,707 square feet of living area. Each comparable has a basement, one or two fireplaces and a garage that range in size from 713 to 768 square feet of building area. The dwellings were constructed in 1988 and 1989. The sales occurred from February 2011 to February 2012 for prices ranging from \$345,000 to \$370,000 or from \$93.07 to \$100.27 per square foot of living area, including land. The appellants made adjustments to the comparables for date of sale and differences from the subject to arrive at adjusted prices ranging from \$345,134 to \$369,588. The appellants requested the subject's assessment be reduced to \$115,894 to reflect a market value of \$347,716.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$160,994. The subject's assessment reflects a market value of \$492,035 or \$137.52 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

In rebuttal the board of review submitted a written statement from Martin P. Paulson, Clerk of the Board of Review, asserting the subject property was purchased in March 2010 for a price of \$495,000. The board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration and a copy of the Multiple Listing Service (MLS) listing sheet for the subject property documenting the sale. The listing sheet indicated the property had been listed for a price of \$544,000 and had been on the market for 213 days.

The board of review also questioned the adjustments to the comparable sales presented by the appellants contending there was no support for the adjustments and no evidence the adjustments were applied by a qualified state licensed appraiser.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales improved with two-story dwellings that ranged in size from 3,067 to 3,449 square feet of living area. The dwellings were constructed from 1987 to 2001. Each comparable had an unfinished basement, central air conditioning, one or two fireplaces and an attached

garages that ranged in size from 630 to 1,075 square feet of building area. The sales occurred from April 2011 to July 2013 for prices ranging from \$422,500 to \$675,000 or from \$135.72 to \$195.71 per square foot of living area, including land. The board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains evidence disclosing the subject property sold in March 2010 for a price of \$495,000, which is greater than the market value as reflected by the subject's assessment. The record also contains information on nine comparables submitted by the parties. The Board finds the appellants' comparables and board of review comparables #2, #5 and #6 are to be given the most weight due to the fact they sold most proximate in time to the assessment date and were most similar to the subject in age. These six comparables sold for prices ranging from \$345,000 to \$492,500 or from \$93.07 to \$158.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$137.52 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a square foot basis. 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

K. L. Fen

Member

DR

Member

Mark Albino

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: June 26, 2015

A. Portol

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.