



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

APPELLANT: Richard P. Sanks
DOCKET NO.: 12-02574.001-R-1
PARCEL NO.: 04-18-102-038

The parties of record before the Property Tax Appeal Board are Richard P. Sanks, 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 a reduction 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: \$4,168
IMPR.: \$26,832
TOTAL: \$31,000

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 is improved with a tri-level style single family dwelling of wood frame construction with 1,204 square feet of above grade living area. The dwelling was constructed in 1994. Features of the home include 625 square feet of below grade finished area, a 475 square foot basement and a 400 square foot attached garage. The property has an 8,020 square foot site and is located in Zion, Zion 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 improved with tri-level style dwellings that have 1,204 and 1,232 square feet of above grade living area. The comparables were constructed in 1994 and 1995. The comparables have 625 and 616 square feet of below grade finished area and one comparable has a basement. Two comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage with 400 or 528 square feet of building area. These properties sold in May 2011 and October 2011 for prices ranging from \$81,000 to \$90,000 or from \$67.28 to \$73.05 per square foot of above grade living area. Adjustments were made to the comparables for date of sale and differences from the subject to arrive at adjusted prices ranging from \$69,256 to \$73,873. The appellant requested the subject's assessment be reduced to \$23,083 to reflect a market value of \$69,256.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,247. The subject's assessment reflects a market value of \$126,060 or \$104.70 per square foot of above grade 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 there was no support for the adjustments to the comparable sales presented by the appellant and no evidence the adjustments were applied by a qualified state licensed appraiser. Paulson also asserted that appellant's comparables #2 and #3 do not have basements. The board of review submitted a grid analysis of the appellant's comparable sales.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with tri-level style single family dwellings that ranged in size from 1,080 to 1,270 square feet of above grade living area. The dwellings were constructed from 1994 to 2002. Each comparable had below grade living area ranging from 597 to 672 square feet and each had a basement ranging in size from 432 to 598 square feet. Each comparable had central air conditioning, two comparables each had a fireplace and each comparable had an attached garage with 399 or 552 square feet of building area. The sales occurred from April 2010 to July 2011

for prices ranging from \$113,000 to \$150,000 or from \$102.36 to \$118.11 per square foot of above grade living area, including land. The board of review requested confirmation of the assessment.

In rebuttal appellant's counsel pointed out that board of review sale #2 sold in 2010 and argued older sales should be considered less indicative of market value as of the assessment date.

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 evidence in the record supports a reduction to the subject's assessment.

The Board finds the best evidence of market value to be the appellant's comparable sales and board of review comparable sale #3. These comparables sold for prices ranging from \$81,000 to \$113,000 or from \$67.28 to \$102.36 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$126,060 or \$104.70 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Less weight was given board of review sale #1 due to its newer age and superior features which included a larger site, a larger garage, central air conditioning and a fireplace. Less weight was given board of review sale #2 due to the sale occurring in April 2010, not as proximate in time to the assessment date as the best sales found herein. Based on this evidence the Board finds a reduction in the subject's assessment is 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

[Signature]

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

[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.