



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

APPELLANT: Robert Farrell
DOCKET NO.: 12-02584.001-R-1
PARCEL NO.: 14-08-104-002

The parties of record before the Property Tax Appeal Board are Robert Farrell, the appellant, by attorney Ray Carlson of Mundelein, 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: \$35,600
IMPR.: \$86,475
TOTAL: \$122,075

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) contesting 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 frame construction containing 2,628 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, one fireplace and a three-car attached garage with 963 square feet of building area. The property has a 45,306 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with a one-story dwelling and three two-story dwellings that range in size from 2,330 to 2,873 square feet of living area. The dwellings were constructed from 1968 to 1987. Each comparable had an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 805 square feet of building area. The comparables were located from .06 to 2.94 miles from the subject property. The sales occurred from August 2011 to July 2012 for prices ranging from \$255,000 to \$327,000 or from \$101.51 to \$126.92 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$103,323.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,075. The subject's assessment reflects a market value of \$373,090 or \$141.97 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with a 1.5-story dwelling and three two-story dwellings that ranged in size from 2,256 to 3,152 square feet of living area. The dwellings were constructed from 1973 to 1990. Each comparable had an unfinished basement, central air conditioning, one or two fireplaces and a garage that ranged in size from 440 to 696 square feet of building area. These properties were located from .04 to .73 miles from the subject property. The sales occurred from October 2011 to July 2013 for prices ranging from \$315,000 to \$565,000 or from \$138.41 to \$207.11 per square foot of living area, including land. The board of review requested confirmation of the 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 a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sales #2 and #3. These comparables were most similar to the subject in location, style and sold most proximate in time to the assessment date at issue. These comparables were also similar to the subject in features with the exception each had a smaller garage. These comparables sold for prices ranging from \$255,000 to \$535,000 or from \$109.44 to \$169.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$373,090 or \$141.97 per square foot of living area, including land, which is within the range established by the best comparable sales in this record.

The Board gave less weight to appellant's comparable sale #2 due to its one-story design. The Board gave less weight to appellant's comparable sales #3 and #4 due to their location. Less weight was given board of review sale #1 due to its 1.5-story design. The Board gave less weight to board of review sale #4 due to its size, age and date of sale not being proximate in time to the assessment date at issue.

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.