



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

APPELLANT: Ronald & Sherrel Hauhe
DOCKET NO.: 12-02598.001-R-1
PARCEL NO.: 11-30-307-006

The parties of record before the Property Tax Appeal Board are Ronald and Sherrel Hauhe, the appellants, 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: \$11,889
IMPR.: \$44,572
TOTAL: \$56,461

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 tri-level style single family dwelling with wood siding exterior construction containing 1,540 square feet of above grade living area. The dwelling was constructed in 1948. Features of the property include 288 square feet of finished lower level area, a 1,108 square foot basement, central air conditioning and a detached garage with 625 square feet. The property has a 9,309 square

foot site and is located in Mundelein, Libertyville Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales improved with two tri-level dwellings and two one-story dwellings that range in size from 1,246 to 1,572 square feet of above grade living area. The dwellings were constructed from 1949 to 1975. Three comparables have basements and two comparables are described as having lower level finished area. Each comparable has central air conditioning, one comparable has a fireplace and three comparables have garages ranging in size from 336 to 441 square feet of building area. The sales occurred from June 2009 to August 2012 for prices ranging from \$83,750 to \$113,500 or from \$54.38 to \$76.02 per square foot of above grade living area, including land. To document the sales the appellants provided copies of the Multiple Listing Service (MLS) listing sheets for the comparables. The listing sheets stated that comparable sales #1 and #3 were "REO/Lender Owned, Pre-Foreclosure" and sale #4 was described as a short sale. In the submission the appellants described the subject as originally being a ranch style dwelling with a small tri-level addition off the back. The appellants requested the subject's assessment be reduced to \$39,996, which would reflect a market value of \$120,000 or \$77.92 per square foot of above grade living area when applying the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,461. The subject's assessment reflects a market value of \$172,558 or \$112.05 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 that the MLS sheet for appellants' comparable #1 indicated the home was in need of some work, appellants' comparable sales #2 and #3 are one-story dwellings, comparable #2 lacks a basement and comparable sale #4 is extremely dated having occurred approximately 2.5 years prior to the assessment date.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with tri-level dwellings that ranged in size from 1,072

to 1,180 square feet of above grade living area. The dwellings were built from 1959 to 1978. The comparables have 572 or 600 square feet of finished lower level area, central air conditioning and an attached or detached garage ranging in size from 440 to 520 square feet of building area. Comparable #3 also had a fireplace. The sales occurred from May 2010 to November 2011 for prices ranging from \$139,000 to \$189,000 or from \$129.66 to \$160.17 per square foot of above grade living area. 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 Board finds the best evidence of market value to be the board of review comparable sales. These comparables sold for prices ranging from \$139,000 to \$189,000 or from \$129.66 to \$160.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$172,558 or \$112.05 per square foot of living area, including land, which is below the range established by the best comparable sales in this record on a square foot basis. Less weight was given appellants' sale #1 and #3 as both were described as being "REO/Lender Owned, Pre-Foreclosure" calling into question whether or not their purchase prices were reflective of fair cash value. Additionally, appellants' comparable #1 was described in the listing as needing some work indicating its condition may be inferior to the subject and appellants' comparable sale #3 differed slightly from the subject in style. Less weight was given appellants' sale #2 because of its one-story design and lack of a basement. Little weight was given appellants' sale #4 because the transaction did not occur 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.

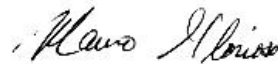
Chairman



Member



Member



Member



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



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.