



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

APPELLANT: Barbara Brown
DOCKET NO.: 12-02908.001-R-1
PARCEL NO.: 16-26-101-061

The parties of record before the Property Tax Appeal Board are Barbara Brown, the appellant; 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: \$43,169
IMPR.: \$61,119
TOTAL: \$104,288

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 consists of a two-story dwelling¹ of brick exterior construction with 2,240 square feet of living area. The dwelling was constructed in 1904. Features of the home include a full unfinished basement and a 486 square foot

¹ The appellant testified that the subject property originally was a two family residence and is currently used as a single family residence.

detached garage. The property has a 7,421 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales located from .05 to .72-miles from the subject property. The comparables are improved with 1 one-story, 2 one and one-half story and 4 two-story dwellings of brick or frame exterior construction. The comparables were constructed from 1920 to 1963. Each comparable has an unfinished basement. Two comparables have central air conditioning and one comparable has two fireplaces. Five comparables have an attached or detached garage that range in size from 400 to 576 square feet of building area. The comparables have sites ranging in size from 5,399 to 9,961 square feet of land area. The dwellings range in size from 660 to 2,753 square feet of living area. The comparables sold from April 2010 to November 2012 for prices ranging from \$57,900 to \$280,000 or from \$41.25 to \$142.29 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,306. The subject's assessment reflects a market value of \$361,571 or \$161.42 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.

The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with property record cards and Multiple Listing Service sheets (MLS) for both parties' comparables. Paulson asserted that four of the sales were foreclosures, one was a short sale and four had condition issues. Also, one property that sold for \$92,699 and was subsequently renovated and sold for \$415,000. Therefore, Paulson, on behalf of the board of review, opined that the evidence submitted does not support a reduction of the subject's market value as of January 1, 2012.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from .09 to .29-miles from the subject property. The comparables are improved with 1.5-story or two-story dwellings of frame, brick and frame or brick and stucco exterior construction. The comparables were constructed from 1913 to 1941. Each comparable has a basement with three having finished

area² and one fireplace. One comparable has central air conditioning. Two comparables have detached garages which contain 440 and 528 square feet of building area, respectively.. The comparables have sites ranging in size from 7,297 to 11,275 square feet of land area. The dwellings range in size from 1,464 to 2,172 square feet of living area. The comparables sold from June 2012 to November 2012 for prices ranging from \$375,000 to \$417,500 or from \$183.70 to \$274.13 per square foot of living area.

In written rebuttal, the appellant stated that the board of review's comparables are "upscale homes" and are in a more "upscale" neighborhood.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

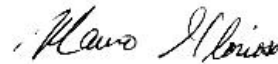
The parties submitted ten comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1. This comparable sold in April 2010, which is dated and less indicative of fair market value as of the January 1, 2012 assessment date. The Board gave less weight to the appellant's comparable #2 due to its one-story design when compared to the subject's two-story design. The Board gave less weight to appellant's comparable #4. This comparable sold in May 2012 as a three-flat for a price of \$92,699 and sold again in February 2013 as a single family dwelling for a price of \$415,000. The Board gave less weight to the appellant's comparable #5 based on its considerably newer age when compared to the subject. The Board gave less weight to the board of review's comparables as these comparables had been updated and have finished basements and central air conditioning. The Board finds the best evidence of market value to be appellant's comparable sales #3, #6 and #7. These most similar comparables

² The county reported comparable #2 had no central air conditioning and no finish in the basement. The MLS sheet reports central air conditioning and a full finished basement.

sold for prices ranging from \$157,750 to \$255,000 or from \$61.91 to \$142.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$361,571 or \$161.42 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. 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



Member

Member



Member

Acting 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: November 20, 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.