



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

APPELLANT: Michael Wendricks
DOCKET NO.: 12-02932.001-R-1
PARCEL NO.: 04-32-401-005

The parties of record before the Property Tax Appeal Board are Michael Wendricks, the appellant, 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: \$8,150
IMPR.: \$31,840
TOTAL: \$39,990

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 1.5-story dwelling of brick construction with 1,512 square feet of living area. The dwelling was constructed in 1947. Features of the home include a full unfinished basement, a fireplace and a detached 400 square foot garage. The property has a 14,504 square foot site and is located in Waukegan, Benton 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 located within 1.25-miles from the subject property. The comparables consist of one-story dwellings of frame or brick exterior construction that range in age from 29 to 51 years old. The homes range in size from 1,463 to 2,188 square feet of living area. One comparable has a partial basement and each home has central air conditioning. One comparable has a fireplace and two comparables have garages of 576 square feet of building area. These properties sold between October 2011 and July 2012 for prices ranging from \$49,000 to \$70,000 or from \$29.70 to \$43.10 per square foot of living area, including land.

In addition, the appellant submitted a copy of an electronic mail message where the Lake County Board of Review proposed a reduced assessment of \$37,489. The appellant rejected the proposed assessment and proceeded to a hearing. The appellant contends that at the hearing "the board members were very rude."

Based on this evidence, the appellant requested a total assessment of \$19,995 which would reflect a market value of approximately \$59,985 or \$39.67 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,990. The subject's assessment reflects a market value of \$122,219 or \$80.83 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 three comparable sales located within 1.83-miles of the subject property. The comparables consist of 1.5-story dwellings that range in size from 1,287 to 1,626 square feet of living area. One of the comparables has a partial basement and one of the comparables has central air conditioning. Two of the comparables have both a fireplace and a 528 square foot garage. The comparables sold between January 2010 and October 2012 for prices ranging from \$82,000 to \$138,000 or from \$50.43 to \$107.23 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As an initial matter, the appellant complained regarding his treatment in the appeal process before the Lake County Board of Review. The law is clear that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review" (86 Ill.Admin.Code §1910.50(a)). Moreover, the jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of the property appealed to it; the Board has no jurisdiction to address any alleged procedural and/or due process violations alleged with regard to actions and/or inactions at the local board of review level. (35 ILCS 200/16-180). Thus, the Property Tax Appeal Board will consider the evidence presented by both parties to this proceeding in determining the correct assessment of the subject property.

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 parties submitted six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables which are all one-story dwellings which differ in design to the subject's 1.5-story design. The Board has also given reduced weight to board of review comparable #3 due to its date of sale in January 2010 being too remote in time to the valuation date at issue of January 1, 2012 to be indicative of the subject's estimated market value.

The Board finds the best evidence of market value to be the board of review comparable sales #1 and #2 which consist of 1.5-story dwellings that are similar in age and size to the subject dwelling. These most similar comparables sold in September 2011

and October 2012 for prices of \$118,000 and \$138,000 or for \$77.48 and \$107.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$122,219 or \$80.83 per square foot of living area, including land, which is supported by the best comparable sales in this record which are also the most recent comparable sales of similar properties. 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

Mark 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.