



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

APPELLANT: Scott E. & Cheryl L. Tittle
DOCKET NO.: 12-02951.001-R-1
PARCEL NO.: 07-07-109-023

The parties of record before the Property Tax Appeal Board are Scott E. & Cheryl L. Tittle, the appellants, 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: \$21,428
IMPR.: \$69,702
TOTAL: \$91,130

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 consists of a two-story single-family dwelling of frame construction with 2,600 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 462 square foot garage. The property has an

8,540 square foot site that backs to a neighborhood pond and is located in Lake Villa, Warren Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within .38 of a mile of the subject. The comparables consist of two-story frame dwellings that range in size from 2,411 to 2,842 square feet of living area. Each comparable has a basement, one of which is partially finished; each home has central air conditioning, a fireplace and a garage ranging in size from 392 to 572 square feet of building area. The comparables sold between January and September 2011 for prices ranging from \$229,050 to \$277,000 or from \$92.55 to \$111.36 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$85,710 which would reflect a market value of approximately \$257,130 or \$98.90 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 \$91,130. The subject's assessment reflects a market value of \$278,515 or \$107.12 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 additional data. Paulson asserted that appellants' comparable #1 sold "as is" and was a foreclosure sale. He also contended appellants' comparable #3 backs up to U.S. Rt. 45, a heavy traffic thoroughfare. The board of review submitted no documentation to support its assertions regarding appellant's sale #1 such as the Multiple Listing Service data sheet or Real Estate Transfer Declaration.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales where board of review comparable #1 was the same property as appellants' comparable #2 and board of review comparable #2 was the same property as appellants' comparable #3 that was criticized by Paulson for backing to Rt. 45.

Based on this evidence and argument, 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 comparables submitted by both parties. These comparables sold between January and September 2011 for prices ranging from \$229,050 to \$281,000 or from \$92.55 to \$117.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$278,515 or \$107.12 per square foot of living area, including land, which is within the range established by the comparable sales in this record. These comparables were similar to the subject in location, design, age, size and/or features to the subject dwelling. 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

K. L. Ferr

Member

JR

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: August 21, 2015

A. Portol

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.