



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

APPELLANT: David Brown
DOCKET NO.: 12-05031.001-R-1
PARCEL NO.: 08-19-406-013

The parties of record before the Property Tax Appeal Board are David Brown, 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: \$17,423
IMPR.: \$134,834
TOTAL: \$152,257

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board for the 2011 tax pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 two-story apartment building of brick construction that contains 7,224 square feet of above grade building area and 10,836 square feet of total building area. The building was constructed in 1965. Features included a below grade area with 3,612 square feet and 11 units including the garden level basement unit. The property has a 16,513 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant marked both comparable sales and assessment equity as the bases of the appeal. In support of this argument the appellant submitted limited information on four comparables. The comparables had total assessments that ranged from \$118,604 to \$187,126. The appellant also indicated that comparables #1 and #2 sold in January 2012 for prices of \$373,000 and \$314,000, respectively. The appellant also submitted a copy of the decision issued by the Property Tax Appeal Board for the 2011 tax year under Docket No. 11-05012.001-R-1. For the 2011 tax year the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$141,217 based on an agreement of the parties. For the 2012 tax year the appellant requested the subject's assessment be reduced to \$87,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,257. The subject's assessment reflects a market value of \$465,333 or \$42.94 per square foot of total building area, including land, when using the 2012 three year average median level of assessments for Lake County of 32.72% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$134,834 or \$12.44 per square foot of total building area, which includes the basement area. The subject has a land assessment of \$17,423 or \$1.06 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on four comparables. In its analysis the board of review described the subject building as having 10,836 square feet of total building area, including the basement. The comparables were improved with two story buildings that had either 10,836 or 16,023 square feet of total building area, including the basement, and were of brick construction. The buildings were constructed from 1965 to 1970 and had either 11 or 17 units. The comparables had sites ranging in size from 15,670 to 21,630 square feet of land area. These comparables had improvement assessments of either \$134,834 or \$200,968 or \$12.44 and \$12.54 per square foot of total building area. The comparables had land assessments ranging from \$16,534 to \$25,676 or \$1.06 and \$1.19 per square foot of land area.

The board of review provided evidence that the subject property sold in February 2013 for a price of \$460,000 or \$42.45 per square foot of total building area, including land. The board of review evidence also disclosed its comparables #2 and #3 sold

in a multi-parcel transaction for a price of \$1,250,000 and comparable #4 sold in July 2011 for a price of \$697,000 or \$43.50 per square foot of building area, including land. Based on this evidence, the board of review requested confirmation of the assessment.

Conclusion of Law

The taxpayer contends in part assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 assessment equity to be the comparables submitted by the board of review. These comparables had improvement assessments of \$12.44 and \$12.54 per square foot of building area. The subject's improvement assessment of \$12.44 per square foot of building area falls within the range established by the best comparables in this record. Little weight was given the appellant's comparables because there was no improvement descriptive data. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified on this basis.

With respect to the subject's land assessment, the record contains eight comparables submitted by the parties that had land assessments that ranged from \$1.06 to \$1.22 per square foot of land area. The subject has a land assessment of \$1.06 per square foot of land area, which is within the range established by the comparables submitted by the parties. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified on this basis.

The appellant also 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 on this basis.

Initially, the Board gives the appellant's comparables no weight as he failed to provide any descriptive data about the comparable buildings which precludes any meaningful analysis. The board of review provided evidence that the subject property sold approximately one year after the assessment date for a price of \$460,000 or \$42.45 per square foot of total building area, including land. Additionally, board of review comparable sale #4 sold in July 2011 for a price of \$697,000 or \$43.50 per square foot of building area, including land. The subject's assessment reflects a market value of \$465,333 or \$42.94 per square foot of building area, including land. Considering both the comparable sale and the subject's February 2013 sale, the Property Tax Appeal Board finds the subject's assessment is reflective of the property's fair cash value as of January 1, 2012, and a reduction in the assessment based on overvaluation 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.