



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

APPELLANT: Jonathan Faith
DOCKET NO.: 13-00693.001-R-1
PARCEL NO.: 06-32-210-017

The parties of record before the Property Tax Appeal Board are Jonathan Faith, 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: \$5,646
IMPR.: \$25,355
TOTAL: \$31,001

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 2013 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 tri-level condominium style dwelling of frame construction with 1,207 square feet of above-grade one-story living area and 667 square feet of finished lower level area. The building was constructed in 2004. Additional features of the unit include central air

conditioning, a fireplace and an attached two-car garage. The property is located in Round Lake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales of four, two-story units and two, tri-level units. The comparables are located within .17 of a mile of the subject and the buildings were constructed between 2002 and 2004. The dwellings range in size from 1,064 to 1,484 square feet of living area. Four comparables have finished basement areas and two comparables have finished lower levels. Each comparable has central air conditioning and a two-car garage. Two of the comparables also have a fireplace. The comparables sold between April 2012 and April 2013 for prices ranging from \$75,000 to \$90,000 or from \$57.28 to \$73.32 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$28,330 which would reflect a market value of approximately \$84,990 or \$70.41 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 \$31,001. The subject's assessment reflects a market value of \$93,264 or \$77.27 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Lake County of 33.24% as determined by the Illinois Department of Revenue.

In rebuttal, the board of review submitted a letter from Martin P. Paulson, Clerk of the Lake County Board of Review, asserting that "all three" [sic] of the appellant's comparables represent a different model than the subject.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales of tri-level style dwellings of 1,207 square feet of above-grade living area along with 667 square feet of finished lower level area. Each comparable has central air conditioning and a 466 square foot garage. Three of the comparables also have a fireplace. The comparables sold between September 2012 and November 2013 for prices ranging from \$88,500 to \$105,000 or from \$73.32 to \$86.99 per square foot of living area, including land.

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

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds that appellant's comparables #4 and #5 are the same style dwelling as the subject and that board of review comparable #1 is the same property as appellant's comparable #4.

The Property Tax Appeal Board has given reduced weight to appellant's comparables #1, #2, #3 and #6 which differ in style and size from the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #4 and #5 along with the board of review comparable sales. These most similar comparables sold between September 2012 and April 2013 for prices ranging from \$87,000 to \$105,000 or from \$72.08 to \$86.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$93,264 or \$77.27 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be well-justified when adjusting the comparables for differences from 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: September 18, 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.