



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

APPELLANT: Augustine Okocha  
DOCKET NO.: 13-00757.001-R-1  
PARCEL NO.: 16-35-304-003

The parties of record before the Property Tax Appeal Board are Augustine Okocha, the appellant, by attorney Eli R. Johnson of Robert H. Rosenfeld & Associates, LLC in Chicago, 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:** \$39,353  
**IMPR.:** \$60,637  
**TOTAL:** \$99,990

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 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 1.5-story dwelling of brick construction with 1,816 square feet of living area. The dwelling was constructed in 1948. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 384 square foot garage. The property has a 10,381 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 three comparable sales located within .44 of a mile of the subject. The comparables consist of a one-story, a two-story and a tri-level dwelling that were built between 1951 and 1963. The homes range in size from 1,550 to 2,082 square feet of living area and two of the comparables feature finished lower level areas. Each home has central air conditioning and a garage ranging in size from 462 to 550 square feet of building area. Two of the comparables also have one and two fireplaces, respectively. These properties sold between August 2011 and May 2013 for prices ranging from \$203,000 to \$280,000 or from \$118.71 to \$140.32 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$79,704 which would reflect a market value of approximately \$239,112 or \$131.67 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 \$99,990. The subject's assessment reflects a market value of \$300,812 or \$165.65 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, who asserted that appellant's comparable #1 was a one-story dwelling that lacks a basement; comparable #2 is a tri-level that is in fair condition as supported by its Multiple Listing Service data sheet describing the home as a "rehabbers dream . . . ." which was sold "as-is." Lastly, Paulson noted that appellant did not assert that there were condition issues with the subject dwelling.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .31 of a mile of the subject property. The comparables consist of 1.5-story to two-story dwellings of frame or brick construction that were built between 1929 and 1947. The dwellings range in size from 1,577 to 2,281 square feet of

living area with basements, three of which have finished area. Three homes have central air conditioning and each has one or two fireplaces and a garage ranging in size from 220 to 340 square feet of building area. The properties sold between July 2011 and November 2013 for prices ranging from \$265,000 to \$490,000 or from \$168.04 to \$214.82 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 as this is a one-story dwelling with no basement which differs from the subject 1.5-story home that has a basement. In its analysis, the Board has given reduced weight to appellant's comparable #2 due to its apparent condition issues whereas there is no evidence of condition issues regarding the subject. The Board has also given reduced weight to board of review comparable #1 which was built in 1929 making this dwelling substantially older than the subject home.

The Board finds the best evidence of market value to be appellant's comparable sale #3 along with board of review comparable sales #2, #3 and #4. These most similar comparables sold between August 2011 and November 2013 for prices ranging from \$280,000 to \$490,000 or from \$134.49 to \$214.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$300,812 or \$165.65 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 given the subject's lack of

basement finish and differences in age. 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.

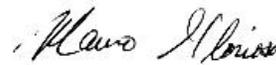
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Chairman



\_\_\_\_\_  
Member



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Member



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Member



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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



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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.