



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

APPELLANT: Scott Haevers  
DOCKET NO.: 13-01550.001-R-1  
PARCEL NO.: 08-16-121-007

The parties of record before the Property Tax Appeal Board are Scott Haevers, the appellant, by attorney Jeffrey Frost, of Frost Law Firm, P.C. 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:** \$6,576  
**IMPR.:** \$10,922  
**TOTAL:** \$17,498

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 two-story dwelling of brick construction with 1,841 square feet of living area. The dwelling was constructed in 1925. Features of the home include a full unfinished basement, a fireplace and a 420 square foot garage. The property has a 7,635 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$46,000 as of January 1, 2013. The appraiser utilized the sales comparison approach to value to arrive at his conclusion based upon analysis of three comparable sales located within .54 of a mile from the subject property.

As part of the report, the appraiser acknowledged that the subject property was purchased at a Sheriff's sale for \$52,500 and reported that the subject was "not listed." The appraiser further reported that as of the date of valuation, the subject property was vacant and in need of cosmetic renovations such as painting the plaster, cleaning the kitchen and baths, cleaning the carpet and refinishing the hardwood floors. The half bath lacked a sink that was torn out and the garage was boarded up and in poor condition. The appraiser opined that due to these physical inadequacies, the overall condition of the subject was judged to be fair.

The comparables consist of a 1.5-story, a "farmhouse" and a "4 Square" dwelling. These homes range in age from 73 to 112 years old or reflect construction dates ranging from 1901 to 1940. The dwellings range in size from 1,456 to 1,685 square feet of living area and feature full unfinished basements. One comparable has both central air conditioning and a fireplace. The properties also have a one-car or a two-car garage. The properties sold between August 2011 and February 2012 for prices ranging from \$35,000 to \$48,000 or from \$22.78 to \$28.49 per square foot of living area, including land.

The appraiser made adjustments to the comparables for differences in room count, bathroom count, living area, central air, fireplace and/or garage size resulting in adjusted sales prices ranging from \$40,800 to \$52,000.

Based on this evidence, the appellant requested an assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,498. The subject's assessment reflects a market value of \$52,641 or \$28.59 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 support of its contention of the correct assessment the board of review submitted a letter concerning the appeal along with information on four comparable sales. In the letter, the board of review noted that the subject property sold via sheriff's sale on August 23, 2013 for \$52,500 (a copy of the applicable PTAX-203 was provided reflecting that the property was advertised prior to the transaction).

In the grid analysis, the board of review submitted data concerning properties that were located within .42 of a mile from the subject. The comparables consist of two 1.5-story and two 2-story dwelling of frame construction that were built between 1907 and 1935. The homes range in size from 1,508 to 1,810 per square feet of living area with full or partial unfinished basements. Two comparables have central air conditioning and one has a fireplace. Each comparable has a garage ranging in size from 240 to 700 square feet of building area. These properties sold between January and August 2013 for prices ranging from \$54,000 to \$68,000 or from \$29.83 to \$45.09 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**

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 Board has given reduced weight to the appraisal's opinion of value of \$46,000 for the subject property in that the Board finds the appraiser analyzed sales that were less proximate in time to the valuation date at issue of January 1, 2013. The Board finds giving due consideration to the August 2013 sale of the subject for \$52,500 along with the sales submitted by the board of review that occurred more proximate in time to the assessment date for prices ranging from \$54,000 to \$68,000, the Board finds that the appellant failed to establish that the

subject property was overvalued by a preponderance of the evidence.

The subject's assessment reflects a market value of \$52,641 or \$28.59 per square foot of living area, including land, which is below the range established by the most proximate comparable sales in the record presented by the board of review and appears to be justified when giving due consideration the condition of the subject property as described by the appraiser and the subject's all brick exterior construction as compared to these comparable 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.

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Chairman

*K. L. Fan*

*Mario Alvarez*

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Member

\_\_\_\_\_  
Member

*JR*

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Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
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: February 19, 2016

*A. Proctor*

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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.