



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

APPELLANT: Elizabeth Avram  
DOCKET NO.: 13-01606.001-R-1  
PARCEL NO.: 09-33-200-020

The parties of record before the Property Tax Appeal Board are Elizabeth Avram, 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:** \$ 28,240  
**IMPR.:** \$ 72,450  
**TOTAL:** \$ 100,690

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 frame dwelling that contains 3,208 square feet of living area. The dwelling was built in 1950 and has an effective age of 1974. Features include an unfinished basement, central air conditioning and a 792 square foot three-car garage. The subject property has a

1.98 acre site. The subject property is located in Wauconda Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property estimating a market value of \$225,000 as of January 1, 2013. The appraiser developed the sales comparison approach to value in arriving at the final opinion of value. The appraiser identified three suggested comparable sales that had varying degrees of similarity when compared to the subject. The comparables are located from 1.21 to 1.53 miles from the subject. The comparables sold from July to December of 2012 for prices ranging from \$190,000 to \$260,000 or from \$73.91 to \$102.98 per square foot of living area including land. After adjusting the comparables for differences to the subject, the appraiser concluded the subject property had a market value of \$225,000. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$100,690 was disclosed. The subject's assessment reflects an estimated market value of \$302,918 or \$94.43 per square foot of living area including land when applying Lake County's 2013 three-year average median level of assessment of 33.24%. 86 Ill.Admin.Code §1910.50(c)(1).

In response to the appeal, the board of review argued the appraisal comparables are ranch style dwellings unlike the subject. The board of review further argued appraisal comparable #1 contains 1,712 square feet of living area not 2,787 square feet of living area as reported by the appraiser. The board of review submitted the property record card for comparable sale #1. The board of review argued comparable #3 sold "as-is", with no discussion or adjustment. In addition, subsequent to its sale, comparable #3 was renovated for a cost of \$126,000 and relisted for sale at \$560,000.

In support of the subject's assessment, the board of review submitted three suggested comparable sales located from .39 of a mile to 1.32 miles from the subject. The comparables had varying degrees of similarity when compared to the subject in land area, design, age, size and features. They sold from March 2012 to August 2013 for prices ranging from \$233,700 to \$310,000 or from \$103.17 to \$127.26 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.

The Board finds the best evidence of market value contained in this record are comparable sales #1 and #2 submitted by the board of review. These comparables were relatively similar to the subject in land area, design, age and most features. They sold in December 2012 and August 2013 for prices ranging of \$260,000 and \$310,000 or \$103.17 and \$127.26 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$302,918 or \$94.43 per square foot of living area including land, which is well supported by the most similar comparable sales contained in the record. Therefore, no reduction in the subject's assessment is justified.

The Board gave little weight to the appraisal submitted by the appellant. All three comparables used by the appraiser were one-story style dwellings, dissimilar to the subject's two-story design. The Board finds appraisal comparable #3 sold "as is" and was renovated after the sale, suggesting it was in inferior condition when compared to the subject. Comparables #1 and #2, as well as comparable #3 submitted by the board of review, were considerably smaller in dwelling size when compared to the subject.

In conclusion, the Board finds the appellant failed to demonstrate the subject property was overvalued by a preponderance of the evidence. Therefore, no reduction in the subject's assessment is warranted.

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*

*Klaus Albrecht*

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Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

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Member

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

*Robert Steffen*

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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: January 22, 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.