



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

APPELLANT: William Karpen
DOCKET NO.: 13-01689.001-R-1
PARCEL NO.: 06-08-203-053

The parties of record before the Property Tax Appeal Board are William Karpen, 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: \$15,955
IMPR.: \$58,641
TOTAL: \$74,596

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 part two-story and part one-story dwelling of frame construction with 2,323 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air

conditioning, a fireplace and an attached 460 square foot garage. The property has a 11,326 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends overvaluation and improvement assessment inequity as the bases of the appeal. The appellant did not contest the subject's land assessment. In support of these arguments the appellant submitted information on four comparable sale properties and six equity comparables.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$41,925 and the subject's total assessment be reduced to \$57,880.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,596. The subject's assessment reflects a market value of \$224,416 or \$96.61 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. The subject property has an improvement assessment of \$58,641 or \$25.24 per square foot of living area.

As to the appellant's evidence, the board of review's representative argued that the subject property is superior to the appellant's comparables, because the subject backs to open space. The board of review submitted an aerial photograph disclosing the location of the subject to the open space for support. The board of review included aerial photographs of the appellant's comparables #2 and #4 disclosing that the properties back to open space, but have busy roads located just past the open space.

In support of its contention of the correct assessment the board of review submitted information on four comparable sale properties and four equity comparables.

Under rebuttal, the appellant submitted the Multiple Listing Service (henceforth MLS) sheets for appellant comparables #2 and #4. The MLS sheet for appellant comparable #2 advertises that the property has a, "large wooded lot backs to prairie area." The MLS sheet for appellant comparable #4 advertises that the property has a, "Premium lot backs to treeline and pond." The MLS sheets for the appellant's comparables #2 and #4 also disclose that the properties were "Short Sales." The appellant also argued that the board of review's comparable #8 was located

in Savanna Springs, which is a different market area as that of the subject.

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 eight sales for the Board's consideration. The Board gave less weight to the appellant's sale #2 due to its sale date occurring greater than 25 months prior to the January 1, 2013 assessment date. The Board finds the remaining comparables were similar to the subject in location, size, age, features and also sold more proximate in time to the assessment date at issue. These comparables sold for prices ranging from \$172,000 to \$275,000 or from \$67.24 to \$113.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$224,416 or \$96.61 per square foot of living area, including land, which is within the range established by the comparable sales in this record. The Board further finds that board of review comparables #3 and #4 are the most similar properties when compared to the subject due to their unfinished basements, like the subject. These comparables sold for prices of \$240,000 and \$222,000 or \$89.29 and \$96.69 per square foot of living area respectively, which further supports the subject's market value as reflected by its assessment. After adjusting the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified on the grounds of overvaluation.

The taxpayer also contends assessment inequity as an alternative 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 parties submitted ten equity comparables for the Board's consideration. The Board finds the appellant's comparables #4, #5 and #6, as well as the board of review's comparables #5, #6 and #8 were most similar to the subject in location, unfinished basement, age, size and features. These most similar comparables had improvement assessments ranging from \$54,153 to \$66,379 or from \$22.58 to \$29.48 per square foot of living area. The subject's improvement assessment of \$58,641 or \$25.24 falls within the range established by the best comparables in this record. The Board gave less weight to the parties' remaining comparables due to their dissimilar finished basement area or dissimilar market area in Savanna Springs. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitably assessed and no reduction in the subject's improvement assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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.

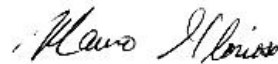
Chairman



Member



Member



Member



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: June 26, 2015



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.