



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

APPELLANT: Grazina & Thomas E. Turkula
DOCKET NO.: 13-01868.001-R-1
PARCEL NO.: 10-13-304-014

The parties of record before the Property Tax Appeal Board are Grazina & Thomas E. Turkula, the appellants, by Jerri K. Bush, Attorney at Law, 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: \$ 19,203
IMPR.: \$ 92,477
TOTAL: \$ 111,680

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 has 2,676 square feet of living area. The dwelling was constructed in 1994. Features include a basement that is partially finished, central air conditioning, one fireplace and a 441 square foot garage. The subject property has 12,090 square feet of land area. The subject property is located in Freemont Township, Lake County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity and overvaluation as the bases of the appeal. In support of these claims, the appellants

submitted a "Property Tax Analysis" and six assessment equity comparables.

The "Property Tax Analysis" in comprised of five comparable sales. Neither the name nor the professional credentials of the person(s) who prepared the report was disclosed. The comparables are located from .10 to .23 of a mile from the subject. The comparables had varying degrees of similarity when compared to the subject in design, dwelling size, age and features. The comparables sold from May 2012 to April 2013 for prices ranging from \$230,299 to \$275,000 or from \$86.19 to \$103.20 per square foot of living area including land. The analysis included "Property Equalization Values" (adjustments) to the comparables for sale date, land¹, age, square footage, basement area, bath & fixtures and garage area. No evidence or explanation pertaining to the calculation of the adjustment amounts was provided. Based on the Property Equalization Values, the analysis conveys a value estimate for the subject property of \$243,219.

In support of the inequity claim, the appellants submitted six comparables. The comparables had varying degrees of similarity when compared to the subject in location, design, age, size and features. The comparables had improvement assessments ranging from \$78,657 to \$81,474 or from \$29.39 to \$30.45 per square foot of living area.

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,680. The subject's assessment reflects an estimated market value of \$335,981 or \$125.55 per square foot of living area including land when applying the 2013 three-year average median level of assessment for Lake County of 33.24%. The subject property has an improvement assessment of \$92,477 or \$34.56 per square foot of living area. In support of the subject's assessment, the board of review submitted letter addressing the appeal and eight comparable properties.

The comparables are located from .06 to .27 of a mile from the subject. They had varying degrees of similarity when compared to the subject in location, design, age, size and features. They sold from May 2011 to June 2014 for prices ranging from \$314,000 to \$360,200 or from \$117.34 to \$134.00 per square foot of living area including land. The comparables have improvement assessments ranging from \$83,599 to \$92,977 or from \$31.24 to \$34.50 per square foot of living area.

With respect to the evidence submitted by the appellants, the board of review argued that the adjustments in the appellants' grid should be given no weight because they lacked support and

¹ The appellants failed to disclose the land sizes for the subject and comparables.

there was no evidence they were applied by a qualified individual such as a state licensed appraiser. With regard to the equity comparables, the board of review argued all the comparables have one less bathroom and unfinished basements, inferior to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers argued assessment inequity as one of the basis to 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 appellants failed to meet this burden of proof.

The parties submitted 14 assessment comparables for the Board's consideration. The comparables were relatively similar to the subject in location, design and dwelling size. However, eight comparables were slightly older than the subject; ten comparables had one less bathroom than the subject; and nine comparables have unfinished basements, inferior to the subject. The comparables had improvement assessments ranging from \$78,657 to \$92,977 or from \$29.39 to \$34.50 per square foot of living area. The subject property had an improvement assessment of \$92,477 or \$34.56 per square foot of living area. The Board finds the subject improvement assessment falls within the range of the comparables on an overall basis, but slightly (\$.06) above the range on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

The appellants argued overvaluation as an alternative basis of the appeal. 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted 13 comparable sales for the Board's consideration. The comparables were relatively similar to the subject in location, design and dwelling size. However, nine comparables had one less bathroom than the subject and seven comparables have unfinished basements, inferior to the subject. The Board gave less weight to comparables #3, #4, #5, #6, and #7 submitted by the board of review. These comparables sold in

either 2011 or 2014, which are less indicative of market value as of the subject's January 1, 2013 assessment. The Board finds the remaining eight comparables are more similar when compared to the subject in location, design, age and size, but varied in terms of features. They sold for prices ranging from \$230,299 to \$350,000 or from \$86.19 to \$126.12 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$335,981 or \$125.55 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. Based on this analysis, the Board finds no reduction in the subject's assessment is justified based on a preponderance of market value evidence contained in this record.

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



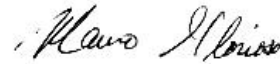
Member



Member



Member



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: March 18, 2016



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.