



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

APPELLANT: Michael Porter
DOCKET NO.: 13-01909.001-R-1
PARCEL NO.: 10-24-416-016

The parties of record before the Property Tax Appeal Board are Michael Porter, the appellant, by attorney Edward C. Abderholden of Abderholden Law Offices, PC, 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: \$ 9,824
IMPR.: \$ 37,421
TOTAL: \$ 47,245

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 one-story frame dwelling that has 1,120 square feet of living area. The dwelling was constructed in 1953. The dwelling features an unfinished basement, central air conditioning and a 625 square foot garage. The subject property has a 7,500 square foot site. The subject property is located in Freemont 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 five comparable

sales located from .09 of a mile to 1.56 miles from the subject. The comparables had varying degrees of similarity when compared to the subject in land area, dwelling size, age and features. The comparables sold from March 2012 to December 2012 for prices ranging from \$100,000 to \$125,800 or from \$84.67 to \$106.24 per square foot of living area including land. Based on this evidence, the appellant 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 \$47,245. The subject's assessment reflects an estimated market value of \$142,133 or \$126.91 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%. In support of the subject's assessment, the board of review submitted an analysis of four comparable sales and a letter addressing the appeal.

The comparable sales are located from .09 to .82 of a mile from the subject. The comparables had varying degrees of similarity when compared to the subject in land area, dwelling size, age and features. The comparables sold from March 2012 to November 2013 for prices ranging from \$133,600 to \$235,000 or from \$125.33 to \$170.78 per square foot of living area including land.

With respect to the comparables submitted by the appellant, the board of review argued comparable #1 does not have basement, a garage, and one less bathroom; comparable #2 is located over 1.5 miles from the subject; comparable #3 does not have a garage, a smaller basement, and one less bathroom; and comparable #5 does not have a garage and one less bathroom than 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.

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to comparables #1, #2, #3 and #5 submitted by the appellant. Comparable #1 does not have basement, garage, and one less bathroom, inferior to the subject. Comparable #2 is not located in close proximity to the subject. Comparable #3 does not have a garage, a smaller basement, and one less bathroom than the subject. Comparable #5 does not have a garage and one less bathroom than the subject. The board gave less weight to comparable #1 submitted by the board of review due to its larger lot size, slightly larger dwelling and superior features when compared to the subject. The Board finds the remaining four comparables are more similar to

the subject in location, land area, design, dwelling size, age and features. They sold for prices ranging from \$107,000 to \$159,000 or from \$97.18 to \$138.02 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$142,133 or \$126.91 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. Therefore, the Board finds 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.

Mario Alvares

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Heston

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.