



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

APPELLANT: Melody Sucharda
DOCKET NO.: 13-01919.001-R-1
PARCEL NO.: 09-35-407-003

The parties of record before the Property Tax Appeal Board are Melody Sucharda, 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 a reduction 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: \$ 38,204
IMPR.: \$111,856
TOTAL: \$150,060

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 has 3,660 square feet of living area. The dwelling was constructed in 2005. The dwelling features an unfinished basement, central air conditioning, one fireplace and a 832 square foot garage. 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 six comparable

sales located from 3.61 to 4.13 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 February 2013 for prices ranging from \$265,000 to \$340,000 or from \$79.09 to \$93.19 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 final assessment for the subject was \$159,321. The subject's assessment reflects an estimated market value of \$479,305 or \$130.97 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 .12 to 2.46 miles from the subject. The comparables had varying degrees of similarity when compared to the subject in land area, design, dwelling size, age and features. The comparables sold from January 2013 to January 2014 for prices ranging from \$335,000 to \$439,500 or from \$123.62 to \$153.62 per square foot of living area including land.

With respect to the evidence submitted by the appellant, the board of review argued the comparables are located in a development named Liberty Lakes that is over 3.5 miles from the subject. The board of review argued these properties are lesser quality track housing with smaller lots than the subject.

In rebuttal, appellant's counsel argued the township assessor used comparables from Liberty Lakes to defend the subject's 2011 assessment before the board of review. The appellant argued board of review comparable #1 is a smaller dissimilar ranch style dwelling. In addition, the appellant argued two comparables are located in a different high school district 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 met this burden of proof.

The parties submitted ten comparable sales for the Board's consideration. The Board gave less weight to comparables #1 and #4 submitted by the appellant. Comparable #1 sold in 2011, which is dated and less indicative of market value as of the subject's January 1, 2013 assessment date. Comparable #4 is larger dwelling size when compared to the subject. The Board gave less weight to comparables #1, #2 and #3 submitted by the board of

review. Comparable #1 is a smaller one-story dwelling, dissimilar to the subject. Additionally, comparable #1 sold in January 2014, well past the subject's January 1, 2013 assessment date. Comparables #2 and #3 are smaller in dwelling size when compared to the subject. The Board finds the remaining five comparables are more similar to the subject in design, dwelling size, age and features. However, all the comparables are located over one mile from the subject and four comparables have smaller lots than the subject. These comparables sold for prices ranging from \$265,000 to \$380,000 or from \$83.01 to \$123.62 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$479,305 or \$130.97 per square foot of living area including land, which falls above 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 a 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 Albino

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. Hertel

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.