



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

APPELLANT: David & Lisa Howard
DOCKET NO.: 13-02073.001-R-1
PARCEL NO.: 08-04-210-016

The parties of record before the Property Tax Appeal Board are David & Lisa Howard, the appellants; 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: \$ 5,465
IMPR.: \$ 48,632
TOTAL: \$ 54,097

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 part two-story and part one-story frame dwelling that has 3,180 square feet of living area. The dwelling was constructed in 1991. Features include an unfinished basement, one fireplace, central air conditioning and a 900 square foot garage. The subject property has a 13,197 square foot site. The subject property is located in Waukegan 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. The appellants did not challenge the subject's land assessment. In support of these claims, the appellants submitted three comparable properties located from .05 to 2.63 miles from the subject. The comparables are improved with a part two-story and part one-story, a two-story and a split-level style frame dwellings that were built from 1958 to 2004. The dwellings contain from 1,038 to 1,816 square feet of living area. Their land sizes were not disclosed. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments ranging from \$26,902 to \$28,305 or from \$15.18 to \$27.27 per square foot of living area. Comparables #2 and #3 sold in February 2004 and November 2005 for prices of \$185,700 and \$215,000 or \$118.39 and \$178.90 per square foot of living area including land, respectively. 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 \$54,097. The subject's assessment reflects an estimated market value of \$162,747 or \$51.18 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 \$48,632 or \$15.29 per square foot of living area. In support of the subject's assessment, the board of review submitted a letter addressing the appeal and four comparable properties.

The comparables are located from .42 to .76 of a mile from the subject. The comparables are improved with two-story frame dwellings that were built in 1991 or 1999. The dwellings contain from 2,730 to 3,192 square feet of living area. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments ranging from \$51,459 to \$61,831 or from \$18.51 to \$21.90 per square foot of living area.

With regard to the evidence submitted by the appellants, the board of review pointed out one comparable is located more than 2.5 miles from the subject; all the comparables are significantly smaller than the subject; one comparable is of a dissimilar design than the subject; and two comparables are assessed higher than the subject on a per square foot basis. 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 seven assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants due to their smaller dwelling size when compared to the subject. Additionally, comparable #1 is not located in close proximity to the subject; comparable #2 is considerably older in age than the subject; and comparable #3 is split-level style dwelling, unlike the subject. The Board finds the assessment comparables submitted by the board of review are more similar to the subject in location, design, dwelling size, age and features. They have improvement assessments ranging from \$51,459 to \$61,831 or from \$18.51 to \$21.90 per square foot of living area. The subject property has an improvement assessment of \$48,632 or \$15.29 per square foot of living area, which falls below the range established by the most similar comparables contained in the record. Therefore, 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 appellants submitted two comparable sales for the Board's consideration. Notwithstanding that these properties sold for more than the subject's estimated market value and their dissimilar physical characteristics when compared to the subject, these properties sold in 2004 or 2005, which are dated and less indicative of market value as of the subject's January 1, 2013 assessment date. As a result, the Board finds the appellants did not meet the burden of moving forward in order to shift the burden to the board of review. In Commonwealth Edison Company v. Property Tax Appeal Board, 378 Ill.App.3d 901 (2nd Dist. 2008), the court held the appellants never carried its burden of production on such claim and never shifted the burden to the board of review to support its position on the value of the subject property, citing section 1910.63 of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.63(a)).

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. 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.