



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

APPELLANT: Martin Lee
DOCKET NO.: 13-02136.001-R-1
PARCEL NO.: 14-28-109-002

The parties of record before the Property Tax Appeal Board are Martin Lee, 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: \$ 17,809
IMPR.: \$ 63,558
TOTAL: \$ 81,367

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 contains 1,744 square feet of living area. The dwelling was built in 1989. Features include central air conditioning, one fireplace and a 420 square foot garage. The subject property is located in Ela 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 .17 to .24 of a mile from the subject. The

comparables consist of two-story frame dwellings that were built in 1988. The dwellings contain 1,744 or 1,912 square feet of living area and are situated on sites that have from 5,294 to 7,879 square feet of land area. Features had varying degrees of similarity when compared to the subject. The comparables sold from December 2011 to March 2013 for prices ranging from \$235,000 to \$277,500 or from \$132.85 to \$145.14 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 \$81,367. The subject's assessment reflects an estimated market value of \$244,786 or \$140.36 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. One comparable was also used by the appellant.

The comparable sales are located from .06 to .24 of a mile from the subject. The comparables consist of two-story frame dwellings that were built in 1988. The dwellings range in size from 1,728 to 1,912 square feet of living area and are situated on sites that have from 4,662 to 6,122 square feet of land area. Features had varying degrees of similarity when compared to the subject. The comparables sold from March 2013 to June 2014 for prices ranging from \$235,000 to \$306,000 or from \$134.75 to \$177.08 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 comparable #3 submitted by the appellant and comparable #2 submitted by the board of review. These comparables sold in 2011 and 2014, which are less indicative of market value as of the subject's January 1, 2013 assessment date. The Board finds the remaining six comparables are more similar when compared to the subject in location, land area, design, dwelling size, age and features. They sold for prices ranging from \$235,000 to \$306,000 or from \$132.85 to \$177.08 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$244,786 or \$140.36 per square foot of living area including

land, which falls within the range established by the most similar comparable sales. After considering adjustments to the comparables for differences to the subject, the Board finds the subject's assessed valuation is supported. Therefore, 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 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.