



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

APPELLANT: Daniel Wolsey
DOCKET NO.: 13-02166.001-R-1
PARCEL NO.: 08-29-214-001

The parties of record before the Property Tax Appeal Board are Daniel Wolsey, the appellant, by 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: \$4,209
IMPR: \$14,223
TOTAL: \$18,432

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 part 1-story and part 1.5-story dwelling of frame construction with 1,000 square feet of living area. The dwelling was constructed in 1930. Features of the home include a partial unfinished basement and a detached 440 square foot garage. The property is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .34 of a mile of the subject property. The comparables consist of one-story frame or brick dwellings that range in size from 864 to 1,136 square feet

of living area. Each comparable has a full unfinished basement. One comparable has a fireplace and each comparable has a detached garage ranging in size from 180 to 400 square feet of building area. The properties sold between March 2012 and July 2013 for prices of \$34,000 or \$35,000 or from \$29.93 to \$40.51 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$9,999 which would reflect a market value of approximately \$30,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,432. The subject's assessment reflects a market value of \$55,451 or \$55.45 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Lake County of 33.24% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .404 of a mile of the subject property. The comparables consist of one-story frame or brick dwellings that range in size from 912 to 1,128 square feet of living area. Each comparable has a full unfinished basement. One comparable has central air conditioning and one comparable has a fireplace. Each comparable has a garage ranging in size from 264 to 400 square feet of building area. The properties sold between May 2012 and April 2014 for prices ranging from \$45,000 to \$65,000 or from \$46.54 to \$66.60 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued that board of review comparable sales #2 and #4 occurred nearly 15 and 16 months after the assessment date at issue of January 1, 2013 and should be given little weight in determining the subject's estimated market value as of the assessment date. Counsel further noted differences in exterior construction, number of bathrooms, central air conditioning and/or basement finish for board of review comparables #1 and #3 when compared to the subject property.

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 and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject in age, exterior construction, design, basement size and/or features. The seven comparables sold between March 2012 and April 2014 for prices ranging from \$34,000 to \$65,000 or from \$33.14 to \$66.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$55,451 or \$55.45 per square foot of living area, including land, which is within the range established by the comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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.

Mark Morris

Chairman

DR

Member

Member

Robert Hoffmann

Member

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: May 20, 2016

Shertel

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.