



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

APPELLANT: John Blankenberg
DOCKET NO.: 13-02541.001-R-1
PARCEL NO.: 10-25-202-005

The parties of record before the Property Tax Appeal Board are John Blankenberg, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$10,654
IMPR.: \$21,012
TOTAL: \$31,666

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 dwelling of frame construction with 1,066 square feet of living area. The dwelling was constructed in 1957. Features of the home include a concrete slab foundation and a detached 440 square foot garage. The property has an 8,215 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal.¹ In support of this argument the appellant submitted information on six equity comparables that also included sales data. The properties were located within .49 of a mile from the subject and consist of one-story frame dwellings that were 32 to 59 years old. The homes range in size from 1,056 to 1,131 square feet of living area. Each home has central air conditioning and a detached garage ranging in size from 440 to 572 square feet of building area. The comparables have improvement assessments ranging from \$9,282 to \$17,569 or from \$8.65 to \$16.37 per square foot of living

¹ In his rebuttal filing, the appellant reported that he intended to make comparable sales the basis of this appeal.

area. These properties also sold between August 2010 and February 2013 for prices ranging from \$60,000 to \$85,000 or from \$53.05 to \$79.22 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced improvement assessment of \$12,449 or \$11.68 per square foot of living area. The appellant requested a total assessment of \$23,103 which would reflect a market value of approximately \$69,309 or \$65.02 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,666. The subject property has an improvement assessment of \$21,012 or \$19.71 per square foot of living area. The subject's assessment reflects a market value of \$95,265 or \$89.37 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 eight equity comparables located within .31 of a mile of the subject. The comparables consist of one-story frame dwellings that were built in 1957 or 1958. The homes each contain 1,066 square feet of living area. Five of the comparables have central air conditioning and each has a garage ranging in size from 312 to 625 square feet of building area. The comparables have improvement assessments ranging from \$25,888 to \$29,867 or from \$24.29 to \$28.02 per square foot of living area. The properties sold between April 2011 and October 2013 for prices ranging from \$92,000 to \$135,500 or from \$86.30 to \$127.11 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, the appellant stated, "I really wanted to check off only comparable sales only & not assessment equity." The appellant further argued that the comparables he presented had recent sales and with rebuttal, the appellant presented "3 more sales comps."

As to the comparables presented by the board of review, the appellant provided listing sheets of the properties and argued that the dwellings were better, more desirable updated and/or completely newly remodeled homes. Some of these sales had been foreclosures which were remodeled/rehabbed and then resold according to the appellant.

Conclusion of Law

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the three additional comparable sales submitted by appellant in conjunction with his rebuttal argument.

The taxpayer contends assessment inequity as a basis of 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

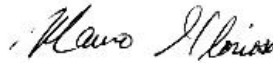
The parties submitted a total of 14 comparable properties with equity data to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject in location, age, dwelling size and/or features. The comparables had improvement assessments that ranged from \$9,282 to \$29,867 or from \$8.65 to \$28.02 per square foot of living area. The subject's improvement assessment of \$21,012 or \$19.71 per square foot of living area falls within the range established by the comparables in this record. Of the 14 homes, only three which were presented by the board of review are similar to the subject by not having central air conditioning; those three properties have improvement assessments ranging from \$24.29 to \$28.02 per square foot of living area. Thus, based on this record and despite differences in the air conditioning feature, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on grounds of lack of equity.

The appellant also 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 14 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 through #4 and to board of review comparables #2 and #5 as these properties sold in 2010 or 2011, dates more remote in time to the valuation date at issue of January 1, 2013 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales #5 and #6 along with board of review comparable sales #1 and #3 through #8. These most similar comparables had varying degrees of similarity to the subject, including that most of the homes have central air conditioning which is not a feature of the subject dwelling. These comparables sold between March 2012 and October 2013 for prices ranging from \$73,000 to \$135,500 or from \$69.13 to \$127.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$95,265 or \$89.37 per square foot of living area, including land, which is within the range of the most recent sales in the 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.



Chairman



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

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



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.