



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

APPELLANT: David Brown  
DOCKET NO.: 13-04382.001-R-1  
PARCEL NO.: 08-16-319-011

The parties of record before the Property Tax Appeal Board are David Brown, 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:** \$ 3,656  
**IMPR.:** \$15,344  
**TOTAL:** \$19,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 frame dwelling that contains 1,109 square feet of living area. The dwelling was constructed in in 1930. Features include a full unfinished basement, central air conditioning and a 360 square foot garage. The subject parcel has a 4,737 square foot site. The subject property is located in Waukegan Township, Lake County, Illinois

The appellant claimed overvaluation as the basis of the appeal. In support of this argument, the appellant submitted three comparable properties located from .16 to .18 of a mile from the subject. The comparables had varying degrees of similarity when compared to the subject in design, age, dwelling size and features. The comparables sold from October 2010 to March 2013 for prices ranging from \$27,500 to \$38,000 or from \$28.53 to \$35.98 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 subject's final assessment of \$19,000. The subject's assessment reflects an estimated market value of \$57,160 or \$51.54 per square foot of living area including land when applying Lake County's 2013 three-year average median level of assessment of 33.24% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

With respect to the appellant's evidence, the board of review argued the comparables were lender/REO foreclosure that sold in "as is" condition in need of repair. The board of review argued the subject is no longer a vacant distressed property because it was repaired after its 2009 sale and is currently a rental property.

In support of the subject's assessment the board of review submitted an analysis of four comparable sales located from .20 to .42 of a mile from the subject. The comparables had varying degrees of similarity when compared to the subject in land area, design, age, dwelling size and features. The comparables sold from July 2011 to November 2012 for prices ranging from \$50,000 to \$72,000 or from \$48.64 to \$65.75 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 seven comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. These properties sold "as is" and were in a state of disrepair, inferior to the subject. In addition, comparable #1 sold in 2010, which is dated and less indicative of market value in relation to the subject's January 1, 2013 assessment date. Similarly, the Board gave less weight to comparable #1 submitted by the board of review due to its 2011 sale date. The Board finds comparables #2 though #4 submitted by the board of review are more similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold for prices ranging from \$52,000 to \$72,000 or from \$49.71 to \$65.75 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$57,160 or \$51.54 per square foot of living area including land, which falls within 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 the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessed valuation 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.



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Chairman



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Member

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Member



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Member

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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: June 24, 2016



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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.