



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

APPELLANT: David Brown
DOCKET NO.: 13-04548.001-R-1
PARCEL NO.: 08-20-310-005

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: \$21,019
IMPR.: \$ 165
TOTAL: \$21,184

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 1,028 square feet of living area. The dwelling was constructed in 1920. The subject property is not owner occupied residence. The subject property is located in Waukegan Township, Lake County, Illinois

The appellant claimed overvaluation and assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted three comparable properties located .32 or .85 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 August 2012 to July 2013 for prices ranging from \$80,000 to \$108,000 or from \$77.79 to \$98.90 per square foot of living area including land. The comparables have improvement assessments ranging from \$15,861 to \$23,210 or from \$15.25 to \$23.42 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$24,000.

The board of review submitted its "Board of Review Notes on Appeal." Based on the subject's property record card and property inquiry sheet, the subject's final assessment for the 2013 tax year was \$21,184. The subject's assessment reflects an estimated market value of \$63,730 or \$62.00 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). The subject property has a revised improvement assessment of \$165 or \$.16 per square foot of living area. The board of review argued the subject's assessment of \$21,184 is less than the \$24,000 assessment amount requested by the appellant. The appellant did not refute this evidence.

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 appellant submitted three comparable sales for the Board's consideration. They sold for prices ranging from \$80,000 to \$108,000 or from \$77.79 to \$98.90 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$63,730 or \$62.00 per square foot of living area including land, which falls below the range established by the comparable sales contained in this record. Therefore, no reduction in the subject's assessment is warranted.

As an alternative basis of the appeal, the appellant argued assessment inequity. 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 failed to meet this burden of proof.

The appellant submitted three assessment comparables for the Board's consideration. They have improvement assessments ranging from \$15,861 to \$23,210 or from \$15.25 to \$23.42 per square foot of living area. The subject property has an improvement assessment of \$165 or \$.16 per square foot of living area, which falls well below the range established by the only assessment comparables contained in the record. Therefore, the Board finds the appellant failed to demonstrate the subject property was inequitably assessed by clear and convincing evidence.

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: June 24, 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.