



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

APPELLANT: Harold E Croom
DOCKET NO.: 13-04799.001-R-1
PARCEL NO.: 06-01-404-028

The parties of record before the Property Tax Appeal Board are Harold E Croom, 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: \$4,950
IMPR.: \$27,434
TOTAL: \$32,384

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 two-story, frame dwelling with 1,412 square feet of living area. The dwelling is a townhome that was constructed in 1999. Features include central air conditioning and a 240 square foot garage. The property is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. The appellant submitted a market analysis with information on five comparable sales. The report was dated May 26, 2015 but was not signed. The five comparables were located from 0.02 to 0.20 of a mile from the subject and were similar to the subject in design, construction, age, living area, central air conditioning and garages. Comparables #3 and #5 had a fireplace. The comparables sold from June 2012 to March 2013 for prices that ranged from \$65,100 to \$76,000 or from \$46.10 to \$53.82 per square foot of living area, land included. The appellant's analysis also included "Property Equalization Values" that made adjustments to the sale prices for differences in sale

date, age and fireplaces. The appellant did not provide any evidence or an explanation as to how these calculations were arrived at. Based on the Property Equalization Values, the analysis conveyed a value estimate for the subject property of \$70,414. Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,384. The subject's assessment reflects a market value of \$97,425 or \$69.00 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 and a letter addressing the appeal. The comparable sales were located from 0.025 to 0.239 of a mile from the subject. The comparables were very similar to the subject in design, construction, age, living area, central air conditioning and garages. Comparable #3 had a fireplace. The comparables sold from April 2012 to April 2015 for prices ranging from \$97,000 to \$117,500 or from \$68.70 to \$83.22 per square foot of living area, land included. The board of review also challenged the arm's length nature of the appellant's comparable sales by submitting documentation indicating the appellant's sales were compulsory due to pending foreclosures. 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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to board of review comparables #1 and #2 that sold in April 2015 and September 2014, respectively. The Board finds these sale dates were less proximate to the January 1, 2013 assessment date. Although the board of review submitted evidence confirming that the appellant's comparables were compulsory sales, this evidence also revealed that the appellant's comparables had been exposed to the market prior to their sales. Therefore, the Board finds the best evidence of market value in the record to be board of review comparables #3 and #4 and the appellant's five comparable sales. The Board finds these properties were similar to the subject in almost all characteristics and sold proximate to the assessment date. These properties sold from April 2012 to March 2013 for prices that ranged from \$65,100 to \$102,000 or from \$46.10 to \$72.24 per square foot of living area, land included. The subject's assessment reflects a market value of \$97,425 or \$69.00 per square foot of living area, land included, which is within the range established by the best 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.



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.