



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

APPELLANT: David Brown
DOCKET NO.: 14-00079.001-R-1
PARCEL NO.: 08-20-310-046

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: \$15,157
IMPR.: \$14,615
TOTAL: \$29,772

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 2014 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 and one-half story dwelling of brick exterior construction that has 1,864 square feet of living area. The dwelling was built in 1924. The dwelling features an unfinished basement. The subject's site size was not disclosed. The subject property is located in Waukegan Township, Lake County, Illinois.

The appellant argued the subject property was overvalued. In support of this claim, the appellant submitted information for three comparable sales. The comparables consist of one and one-half story dwellings of brick or frame construction that were built from 1925 to 1956. The comparables have unfinished basements and garages that contain from 280 to 528 square feet of building area. One comparable has central air conditioning. Their land sizes were not disclosed. The dwellings range in size from 1,248 to 1,497 square feet of living area. They sold from May 2012 to April 2013 for prices ranging from \$90,000 to \$98,000 or from \$60.48 to \$76.92 per

square foot of living area including land.¹ Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$29,772.² The subject's assessment reflects an estimated market value of \$89,352 or \$47.94 per square foot of living area including land when applying Lake County's 2014 three-year average median level of assessments of 33.32%.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal and the subject's property record card. The board of review noted the subject is a non-owner occupied residential property that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 13-02465.001-R-1. In that appeal, the Board issued a decision reducing the subject's assessment to \$30,000 based on an agreement by the parties. No other substantive evidence addressing the overvaluation argument was submitted. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant submitted a new appeal petition, the board of review's final decision pertaining to the subject property for the 2014 tax year and three new comparable properties. The appellant contends the new comparable properties demonstrate the subject property is overvalued and inequitably assessed.

Conclusion of Law

As an initial matter, the Board gave no weight to the new comparables and the new assessment inequity claim raised by the appellant under rebuttal. The Board finds the appellant timely submitted an appeal before the Property Tax Appeal Board arguing overvaluation based upon comparable sales in November 2014. Section 16-180 of the Property Tax Code provides in part:

Each Appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board. (35 ILCS 200/16-180)

Furthermore, Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence.** (Emphasis Added) (86 Ill.Admin.Code §1910.66(c)).

The Board finds the appellant in this appeal is limited to the market value argument detailed in the original appeal petition and supporting evidence filed with the Property Tax Appeal Board in November 2014. The Board finds the appellant is barred from raising a new assessment inequity claim and submitting new comparable properties under rebuttal by statute and rule.

¹ The appellant miscalculated the per square foot sale prices of the comparables.

² The board of review "Notes on Appeal" depicts an incorrect assessment amount for the subject property. The subject's property record card shows the board of review reduced the subject's 2014 assessment to \$29,772.

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 no reduction in the subject's assessment is warranted.

The appellant submitted three suggested comparable sales for the Board's consideration. These comparables sold from May 2012 to April 2013 for prices ranging from \$90,000 to \$98,000 or from \$60.48 to \$76.92 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$89,352 or \$47.94 per square foot of living area including land, which falls below the range established by the appellant's own comparables. As a result, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment 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.



Chairman



Member



Member



Member



Acting 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: October 21, 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.