



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

APPELLANT: Steve Hartnig
DOCKET NO.: 14-01058.001-R-1
PARCEL NO.: 07-07-111-005

The parties of record before the Property Tax Appeal Board are Steve Hartnig, the appellant, by attorney Ronald Kingsley, of Lake County Appeal in Lake Forest; 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: \$23,897
IMPR.: \$96,121
TOTAL: \$120,018

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 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 two-story dwelling of frame exterior construction with 3,722 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a three-car attached garage that contains 693 square feet of building area. The property has a 9,760 square foot site and is located in Lake Villa, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .45 of a mile from the subject property. The comparables are improved with two-story single family dwellings of frame exterior construction and were built in 2003 or 2004. Features include a full unfinished basement, central air conditioning and a two or three-car garage ranging in size from 672 to 736 square feet of building area. Four comparables have a fireplace. The dwellings range in size

from 3,618 to 3,741 square feet of living area and have sites that range in size from 10,449 to 13,896 square feet of land area. The comparables sold from January to December 2013 for prices ranging from \$250,000 to \$330,000 or from \$67.22 to \$91.06 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,018. The subject's assessment reflects a market value of \$360,198 or \$96.78 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Lake County of 33.32% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional data. Paulson asserted that only the appellant's comparable #1 and comparable #2 are located in the same Stratton Oaks subdivision as the subject and sales within the same subdivision are more similar and more appropriate than the sales outside the subject's subdivision.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .20 of a mile from the subject property. One comparable was also utilized by the appellant. The comparables are improved with two-story single family dwellings of frame exterior construction and were built in 2003 or 2004. Each comparable has central air conditioning, a three-car garage containing 638 or 693 square feet of building area and a full basement with one comparable having finished area. Three comparables have a fireplace. The dwellings range in size from 3,152 to 3,692 square feet of living area and have sites that range in size from 9,760 to 13,896 square feet of land area. The comparables sold from February 2013 to November 2014 for prices ranging from \$330,000 to \$387,500 or from \$91.06 to \$111.68 per square foot of living area, including land. The board of review requested that the assessment be confirmed.

In written rebuttal, the appellant's attorney asserted that two of the board of review's comparables sold from six months to eleven months after the January 1, 2014 lien date and should not be considered by the Property Tax Appeal Board.

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 and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparable sales for the Board's consideration. The appellant's comparable #1 is also board of review's comparable #4. The Board gave less weight to the appellant's comparables #3, #4 and #5. These comparables are outside of the subject's neighborhood and have two car-garages unlike the subject's three-car garage. Moreover, these

comparables sold for \$33,000 to \$52,000 less than the lowest sale in the subject's neighborhood. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with the board of review comparable sales. These comparables have varying degrees of similarity in location, age, dwelling size, land size and features when compared to the subject. These most similar comparables sold for prices ranging from \$302,000 to \$387,500 or from \$83.47 to \$111.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$360,198 or \$96.78 per square foot of living area, including land, 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



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: August 19, 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.