



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

APPELLANT: Judson Bumhira
DOCKET NO.: 14-01084.001-R-1
PARCEL NO.: 08-21-324-023

The parties of record before the Property Tax Appeal Board are Judson Bumhira, 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: \$ 5,650
IMPR.: \$10,889
TOTAL: \$16,539

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 frame dwelling that contains 1,502 square feet of living area. The dwelling was constructed in 1910. Features include a partial finished basement. The subject has a 13,121 square foot site. The subject property is located in Waukegan Township, Lake County, Illinois.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased in January 2013 for \$20,500. The appellant did not complete Section IV—Recent Sale Data of the appeal petition. The appellant submitted the settlement statement and Multiple Listing Service (MLS) sheet associated with the sale of the subject property. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$16,539. The subject's assessment reflects a market value of \$49,637 or \$33.05 per square foot of living area when applying the 2014 three year average median level of assessment for Lake County of 33.32%. In support of the subject's assessment, the board of review submitted a letter addressing the appeal, a building permit and four comparable sales.

The comparables consist of two-story dwellings of frame exterior construction that were built in 1901. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,404 to 1,848 square feet of living area and are situated on sites that contain from 4,356 to 6,788 square feet of land area. The comparables sold from April 2013 to November 2014 for prices ranging from \$43,000 to \$59,000 or from \$23.89 to \$40.99 per square foot of living area including land.

With respect to the evidence submitted by the appellant, the board of review noted the subject property sold without electrical wiring and plumbing according to the MLS sheet submitted by both parties. However, after the subject's sale, the appellant applied and was issued a building permit on February 20, 2013, to repair the subject's electrical, plumbing and heating systems as well as general interior remodeling. The cost of these projects, according to the permit, was estimated to be \$28,600. The board of review contends the January 2013 sale price does not reflect the subject's condition as of the January 1, 2014 assessment date due to the updating and remodeling. 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 and no reduction in the subject's assessment is warranted.

The Property Tax Appeal Board gave diminished weight to the subject's January 2013 sale price. The Board finds the sale price does not reflect the updated condition of the subject property as of the January 1, 2014 assessment date. The Board finds the record is unrefuted that the subject dwelling was updated with new electrical, plumbing and heating systems as well as general interior remodeling after its January 2013 sale.

The board of review submitted four comparable sales to support the assessment of the subject property. The Board finds the comparables had varying degrees of similarity when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold from April 2013 to November 2014 for prices ranging from \$43,000 to \$59,000 or from \$23.89 to \$40.99 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$49,637 or \$33.05 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. Based on a preponderance of the most credible market value evidence contained in this

record, the Board finds the subject's estimated market value as reflected by its assessment is supported.

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.