



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

APPELLANT: Calvin & Karen Kveton
DOCKET NO.: 14-01448.001-R-1
PARCEL NO.: 06-01-302-003

The parties of record before the Property Tax Appeal Board are Calvin & Karen Kveton, the appellants, by attorney Jeffrey Frost of Frost Law Firm, P.C., in Chicago; 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: \$ 9,835
IMPR.: \$37,426
TOTAL: \$47,261

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 tri-level style frame dwelling that contains 1,140 square feet of above grade living area. The dwelling was constructed in 1977. Features include a lower-level that is partially finished, central air conditioning and a 528 square foot detached garage. The subject has an 8,517 square foot site. The subject property is located in Lake Villa Township, Lake County, Illinois.

The appellants claimed overvaluation as the basis of the appeal. In support of this argument, the appellants submitted three comparable properties located from .07 to .11 of a mile from the subject. The comparables consist of one-story brick or frame dwellings that were built from 1952 to 1960. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 984 to 1,296 square feet of living area and are situated on sites that contain from 8,754 to 9,547 square feet of land area. The comparables sold in September or

November of 2013 for prices ranging from \$80,000 to \$125,000 or from \$61.73 to \$120.67 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$47,261. The subject's assessment reflects an estimated market value of \$141,840 or \$124.42 per square foot of above grade living area including land when applying Lake County's 2014 three-year average median level of assessment of 33.32% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted an analysis of four comparable properties located from .20 to 1.09 miles from the subject. The comparables consist of tri-level style frame dwellings that were built from 1962 to 1976. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,036 to 1,152 square feet of living area and are situated on sites that contain from 9,009 to 13,432 square feet of land area. The comparables sold from September 2013 to March 2014 for prices ranging from \$152,000 to \$177,000 or from \$138.18 to \$157.37 per square foot of above grade living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants. All the comparables are older in age than the subject; all the comparables are of a dissimilar design when compared to the subject; and comparables #1 and #2 do not have basements, inferior to the subject's partially finished lower level. The Board also gave less weight to comparable #4 submitted by the board of review due to its older age when compared to the subject. The Board finds the remaining three comparable sales are more similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold for prices ranging from \$152,000 to \$177,000 or from \$138.18 to \$153.65 per square foot of above grade living area including land. The subject's assessment reflects an estimated market value of \$141,840 or \$124.42 per square foot of above grade living area including land, which falls below the range established by the most similar comparable sales contained in this record. After considering adjustments to the comparables for differences to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, the Board finds 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: September 23, 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.