



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

APPELLANT: Scott Haevers
DOCKET NO.: 14-01477.001-R-1
PARCEL NO.: 08-17-316-018

The parties of record before the Property Tax Appeal Board are Scott Haevers, the appellant, 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: \$ 5,431
IMPR.: \$14,567
TOTAL: \$19,998

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 1.5-story frame dwelling that contains 1,484 square feet of living area.¹ The dwelling was built in 1945. Features include a partial finished basement, central air conditioning and a 720 square foot two-car detached garage with a workshop. The subject property has a 7,429 square foot site. The subject property is located in Waukegan Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property estimating a market value of \$37,500 as of January 1, 2014. The appraiser

¹ The appellant's appraiser described the subject dwelling as containing both 1,208 (see dwelling sketch) and 1,333 (see pages 1 and 2 of appraisal) square feet of living area. The board of review submitted the subject's property record card with a dwelling sketch depicting 1,484 square feet of living area.

developed the sales comparison approach to value in arriving at the final opinion of value. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$19,998 was disclosed. The subject's assessment reflects an estimated market value of \$60,018 or \$40.44 per square foot of living area including land when applying Lake County's 2014 three-year average median level of assessment of 33.32%.

In response to the appeal, board of review noted that the subject property was listed for sale in January 2013 for \$125,000 and was described as having central air conditioning and a partial finished basement, whereas the appellant's appraiser indicated the dwelling lacked these features. The board of review argued that at the approximately the same time the appraiser inspected the subject property, an internet rental listing was posted showing the subject dwelling was remodeled and was offered as a rent to own for \$99,900. The board of review argued appraisal comparable #1 sold 14 months prior to the subject's January 1, 2014 assessment date; comparables #2 and #3 were foreclosure sales that sold in "as is" condition; and comparable #3 is located over one mile from the subject and resold in November 2014 for \$98,000.

In support of the subject's assessment, the board of review submitted four comparable sales located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject in land area, design, age, dwelling size and features. They sold from November 2013 to October 2014 for prices ranging from \$45,000 to \$65,255 or from \$36.03 to \$45.42 per square foot of living area including land. 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.

The appellant submitted an appraisal of the subject property estimating a market value of \$37,500 as of January 1, 2014. The Board gave little weight to the appraisal submitted by the appellant. Comparable #1 sold in 2012, which is dated and less indicative of market value as of the subject's January 1, 2014 assessment date. Comparable #3 is located over one mile from the subject. The appellant's appraiser described the subject dwelling as containing both 1,208 and 1,333 square feet of living area and the appraiser did not disclose the dwelling had been remodeled, had a partial finished basement and central air conditioning, which detracts from the value conclusion. Finally, the Board finds the subject property was available on a rent to own basis for \$99,900, which clearly undermines the appraiser's value conclusion and the appellant's overvaluation claim.

The board of review submitted four comparable sales that had varying degrees of similarity when compared to the subject. The Board gave less weight to comparable #2 submitted by the board of review due to its newer age when compared to the subject. The Board finds comparables #1, #3 and #4 submitted by the board of review are most similar when compared to the subject in location, land area, design, age, dwelling size, and features. They sold in November 2013 or June 2014 for prices ranging from \$45,000 to \$60,000 or from \$36.06 to \$45.42 per square foot of living area including land. The subject's assessment reflects an estimated market value \$60,018 or \$40.44 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record on a per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessed valuation 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: 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.