



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

APPELLANT: Relax Homes, LLC  
DOCKET NO.: 14-01524.001-R-1  
PARCEL NO.: 06-17-331-033

The parties of record before the Property Tax Appeal Board are Relax Homes, LLC, the appellant, by attorney James Pollard of James A. Pollard, P.C., in Grayslake; 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:** \$ 5,071  
**IMPR.:** \$23,912  
**TOTAL:** \$28,983

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 tri-level style frame dwelling that contains 1,004 square feet of above grade living area. The dwelling was constructed in in 1972. Features include a finished lower-level, central air conditioning and a 528 square foot attached garage. The subject has a 6,075 square foot site. The subject property is located in Avon Township, Lake County, Illinois.

The appellant claimed overvaluation as the basis of the appeal. In support of this argument, the appellant submitted three comparable properties located from .26 to 1.45 miles from the subject. The comparables consist of tri-level style frame dwellings with vinyl exteriors that are 41 to 51 years old. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 960 to 1,144 square feet of above grade living area and are situated on sites that contain from 4,792 to 6,125 square feet of land area. The comparables sold in July or September of 2013 for prices ranging from \$55,000 to \$76,000 or from \$48.08 to \$77.95 per

square foot of above grade living area including land. Based on this evidence, the appellant 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 \$28,983. The subject's assessment reflects an estimated market value of \$86,984 or \$86.64 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 .11 to .45 of a mile from the subject. The comparables consist of tri-level style frame dwellings with vinyl exteriors that were built from 1974 to 1979. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,080 to 1,100 square feet of above grade living area and are situated on sites that contain from 4,600 to 7,200 square feet of land area. The comparables sold from May 2013 to October 2014 for prices ranging from \$94,750 to \$118,000 or from \$87.73 to \$107.66 per square foot of above grade living area including land.

With respect to the evidence submitted by the appellant, the board of review contends all three comparables were in need of work.<sup>1</sup> The board of review argued comparables #1 and #3 are located over one mile from the subject; comparables #1 and #2 were "short" sales; comparables #1 and #3 do not have a garage; and comparable #2 is located on a four lane well-traveled thoroughfare. The board of review also submitted a Multiple Listing Service sheet indicating the subject property was purchased by the appellant in 2010 for \$133,000 after having significant updating including a new kitchen, countertops, baths, windows, furnace, doors, floor coverings, insulation and paint. 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 parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparable #1 is older in age than the subject; comparable #2 is located on a four lane well-traveled thoroughfare, dissimilar to the subject; comparables #1 and #3 are located over one mile from the subject and do not have a garage, inferior to the subject; and comparable #3 was in need of repair, unlike the subject which had been updated. The Board finds the comparable sales submitted by the board of review 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 \$94,750 to \$118,000 or from \$87.73 to

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<sup>1</sup> Multiple Listing Service sheets submitted by the board of review described only comparable #3 as "Needs Work."

\$107.66 per square foot of above grade living area including land. The subject's assessment reflects an estimated market value of \$86,984 or \$86.64 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.