



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

APPELLANT: Adria McNair
DOCKET NO.: 14-01802.001-R-1
PARCEL NO.: 08-32-423-011

The parties of record before the Property Tax Appeal Board are Adria McNair, the appellant; 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: \$3,226
IMPR.: \$15,105
TOTAL: \$18,331

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 is improved with a one-story dwelling of brick exterior construction with 1,524 square feet of living area. The dwelling was constructed in 1956. Features of the home include an unfinished basement, one fireplace and an attached garage with 308 square feet of building area. The property has a 9,331 square foot site and is located in North Chicago, Waukegan 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 improved with one-story dwellings that ranged in size from 1,224 to 1,674 square feet of living area. The dwellings were constructed from 1948 to 1958. Four of the comparables have full basements, one comparable has central air conditioning, one comparable has a fireplace and four comparables have garages ranging in size from 252 to 576 square feet of building area. These properties sold from January 2013 to January 2014 for prices ranging from \$24,500 to \$40,000 or from \$19.80 to \$25.16 per

square foot of living area. The appellant's submission included adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$27,873 to \$38,945. Based on this evidence the appellant requested the subject's assessment be reduced to \$12,442 to reflect a market value of \$37,330.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,331. The subject's assessment reflects a market value of \$55,015 or \$36.10 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.

In rebuttal the board of review noted that appellant's comparable #1 was a sheriff's sale and appellant's comparable sales #2, #3, #4 and #5 were foreclosure sales. It further noted that the Multiple Listing Service (MLS) listings stated comparable #2 "needs lot of work"; sale #3 has "possible mold and repairs"; and comparable #4 sold in "as is" condition.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings that ranged in size from 988 to 1,314 square feet of living area. The dwellings were built from 1953 to 1957. Each comparable has a basement, two comparables each have one fireplace and three comparables have garages ranging in size from 300 to 440 square feet of building area. The sales occurred from April 2014 to December 2014 for prices of \$42,000 or \$55,000 or from \$41.86 to \$47.25 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

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 record contains nine sales submitted by the parties in support of their respective positions. The Board finds the best evidence of market value to be the comparable sales provided by the board of review. These properties were similar to the subject in construction, age and general features. The board of review comparables sold for prices of \$42,000 or \$55,000 or from \$41.86 to \$47.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$55,015 or \$36.10 per square foot of living area, including land, which is below the range established by the best comparable sales in this record on a square foot basis. Less weight was given to the appellant's comparables as comparable #1 was identified as a sheriff's sale, calling into question the arm's length nature of the transaction; furthermore appellant's comparable sales #2, #3, #4 and #5 were foreclosure sales with condition issues. 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: 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.