



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

APPELLANT: E. Roger Garross & Barbara Garross  
DOCKET NO.: 14-01808.001-R-1  
PARCEL NO.: 04-17-421-010

The parties of record before the Property Tax Appeal Board are E. Roger Garross and Barbara Garross, the appellants; 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:** \$3,028  
**IMPR.:** \$13,637  
**TOTAL:** \$16,665

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 is improved with a one-story dwelling with an aluminum siding exterior containing 1,073 square feet of living area. The dwelling was constructed in 1971. Features of the home include a full unfinished basement. The property has a 7,150 square foot site and is located in Zion, Zion Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales improved with one-story dwellings that had either 925 or 1,073 square feet of living area. Each of the dwellings was constructed in 1971. Each comparable has a basement and one comparable has a garage with 952 square feet of building area. The sales occurred from May 2013 to January 2014 for prices ranging from \$27,000 to \$33,000 or from \$29.19 to \$33.03 per square foot of living area, including land. The appellants' analysis included adjustments to the comparables for differences from the subject to

arrive at adjusted prices ranging from \$24,641 to \$35,718. Based on this evidence the appellants requested the subject's assessment be reduced to \$10,373 to reflect a market value of \$31,122.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,665. The subject's assessment reflects a market value of \$50,015 or \$46.61 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 support of its contention of the correct assessment the board of review submitted information on eight comparable sales improved with one-story dwellings that ranged in size from 1,008 to 1,176 square feet of living area. The dwellings were constructed from 1960 to 1979. Each comparable has a basement, four comparables have central air conditioning and seven comparables have garages ranging in size from 264 to 624 square feet of building area. The sales occurred from March 2013 to January 2014 for prices ranging from \$48,500 to \$79,000 or from \$44.41 to \$71.69 per square foot of living area, including land.

In rebuttal the board of review asserted that appellants' sales #2 and #3 had condition issues as indicated on their respective Multiple Listing Service listings for each comparable stating that each need some "TLC" and/or was in need of repairs and updates.

### **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 and a reduction in the subject's assessment is not warranted.

The record contains thirteen sales submitted by the parties to support their respective positions. The comparables were relatively similar to the subject in style, size and age. These properties had varying degrees of similarity to the subject in features with the primary difference being four comparables have central air conditioning and eight comparables have garages. The sales occurred from March 2013 to January 2014 for prices ranging from \$27,000 to \$79,000 or from \$29.19 to \$71.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$50,015 or \$46.61 per square foot of living area, including land, which is within the range established by the comparable sales in this record. 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:

October 21, 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.