



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

APPELLANT: Jeffery Holmquist
DOCKET NO.: 14-02363.001-R-1
PARCEL NO.: 14-32-405-002

The parties of record before the Property Tax Appeal Board are Jeffery Holmquist, 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: \$ 49,634
IMPR.: \$122,097
TOTAL: \$171,731

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 dwelling of wood siding exterior construction that has 3,337 square feet of living area. The dwelling was built in 1981. Features include an unfinished basement, central air conditioning, a fireplace and a 318 square foot attached garage. The dwelling is situated on a 47,491 square foot site. The subject property is located in Ela Township, Lake County, Illinois.

The appellant argued the subject property was overvalued and inequitably assessed. In support of these claims, the appellant submitted information on three comparables located from .95 to 1.22 miles from the subject property. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were 38 to 42 years old. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,000 to 3,201 square feet of living area and have sites that range in size from 30,079 to 43,145 square feet of land area. The comparables have improvement assessments ranging from \$73,163 to \$94,418 or from

\$22.86 to \$30.44 per square foot of living area. Comparables #1 and #2 sold in 2011 and 2012 for prices of \$315,000 and \$470,000 or \$105.00 and \$146.83 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$171,731. The subject's assessment reflects an estimated market value of \$515,399 or \$154.45 per square foot of living area including land when applying the 2014 three-year average median level of assessment of 33.32%. The subject property has an improvement assessment of \$122,097 or \$36.59 per square foot of living area.

In support of its assessment, the board of review submitted a letter addressing the appeal and information on four comparables located from .55 to .93 of a mile from the subject property. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built from 1976 to 1987. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,036 to 3,297 square feet of living area and have sites that range in size from 34,795 to 41,643 square feet of land area. The comparables have improvement assessments ranging from \$107,956 to \$120,915 or from \$33.73 to \$36.84 per square foot of living area. The comparables sold from April 2013 to November 2013 for prices ranging from \$472,000 to \$520,000 or from \$152.35 to \$162.45 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 and no reduction in the subject's assessment is warranted.

The record contains six comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparables #1 and #2 sold in 2011 and 2012, which are dated and less indicative of market value as of the subject's January 1, 2014 assessment date. Additionally, comparable #1 does not have a basement, inferior to the subject. The Board finds the comparable sales submitted by the board of review are more similar when compared to the subject in location, land area, age, dwelling size and features. These comparables sold from April 2013 to November 2013 for prices ranging from \$472,000 to \$520,000 or from \$152.35 to \$162.45 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$515,399 or \$154.45 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. After considering logical adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The taxpayer alternatively argued assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof.

The parties submitted seven assessment comparables for the Board's consideration. The Board gave less weight to the comparable #1 submitted by the appellant because it lacks a basement, inferior to the subject. The Board finds the remaining six comparables are more similar when compared to the subject in location, age, dwelling size and features. These comparables have improvement assessments that ranged from \$73,163 to \$120,915 or from \$22.86 to \$36.84 per square foot of living area. The subject property has an improvement assessment of \$122,097 or \$36.59 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering any necessary adjustments to the comparables for differences to the subject, the Board finds no reduction in the subject's improvement assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

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: November 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.