



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

APPELLANT: David Brown  
DOCKET NO.: 14-02425.001-R-1  
PARCEL NO.: 04-10-319-002

The parties of record before the Property Tax Appeal Board are David Brown, 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:** \$3,239  
**IMPR.:** \$20,563  
**TOTAL:** \$23,802

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 only as to parcel 04-10-319-002.

**Findings of Fact**

The subject parcel of 3,780 square feet of land area, which the appellant appealed, is one of two adjoining parcels that have been jointly improved with a one-story dwelling of frame exterior construction with 936 square feet of living area. The dwelling was constructed in 1969 upon both parcels and features include a full basement and a detached 576 square foot garage. The two parcels have a combined size of 8,280 square feet of land area and are located in Winthrop Harbor, Benton Township, Lake County.

The appellant contends overvaluation and lack of assessment equity as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparable properties with both sales and equity data. The comparable properties are located from .05 to .33 of a mile from the subject. The comparable parcels range in size from 4,500 to 9,100 square feet of land area. The comparable dwellings had varying degrees of similarity when compared to the subject in design, age, dwelling size and/or features. The comparables sold from January 2012 to

November 2014 for prices ranging from \$24,000 to \$50,000 or from \$28.71 to \$54.11 per square foot of living area, including land. The comparables have improvement assessments ranging from \$8,072 to \$23,034 or from \$8.62 to \$24.61 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$16,000 or a market value of approximately \$48,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject parcel of \$23,802. The entire improvement assessment of \$20,563 or \$21.97 per square foot of living area is reflected upon parcel 04-10-319-002. However, the property consists of two separate parcels which have a total combined assessment of \$27,742 or a market value of \$83,259 or \$88.95 per square foot of living area, land included for both parcels, 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.

With respect to the appellant's evidence, the board of review argued the subject is located in the City of Zion which requires a minimum lot size of 9,000 square feet. As such, the board of review believes that the subject represents a grandfathered, legal non-conforming use. Additionally, a recent field inspection revealed that the subject dwelling appears to have a newer roof "along with possible other improvements." Three of the comparables presented by the appellant were foreclosure sales that were reported to be in need of repairs and were sold "as-is"; one of the sales was also remote in time to the valuation date at issue of January 1, 2014. The subject property was reported in damaged condition (flooded basement/mold per the listing) at the time of sale in 2011, subsequent to the purchase, these condition issues have been remedied.

In support of its contention of the correct assessment the board of review submitted an analysis of four comparable properties with sales and equity data. The comparables are located from .09 to .81 of a mile from the subject. The comparables had varying degrees of similarity when compared to the subject in land area, design, age, dwelling size and/or features. The comparables sold from February 2014 to December 2014 for prices ranging from \$72,165 to \$129,000 or from \$75.17 to \$137.82 per square foot of living area, including land. These comparables have improvement assessments ranging from \$21,000 to \$35,580 or from \$21.98 to \$35.30 per square foot of living area.

Based on this evidence and argument, 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 a reduction in the subject's assessment is not warranted.

The parties submitted eight comparable properties for the Board's consideration. The Board has given less weight to the comparables submitted by the appellant as these properties sold "as is"

and were in a state of disrepair, inferior to the subject, at the time of sale; moreover, appellant's comparable #4 lacks a basement which is a feature of the subject dwelling. Furthermore, comparable #2 sold in 2012, which is dated and less indicative of market value in relation to the subject's January 1, 2014 assessment date.

The Board finds the comparables submitted by the board of review were more similar when compared to the subject in location, land area, design, age, dwelling size and/or features. These comparables sold for prices ranging from \$72,165 to \$129,000 or from \$75.17 to \$137.82 per square foot of living area, including land. The subject's total assessment for both parcels which comprise the subject property reflects an estimated market value of \$83,259 or \$88.95 per square foot of living area, including land, which falls within the range established by the most similar comparable sales contained in this record. After considering any necessary adjustments to the comparables for 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 assessed valuation as to the one parcel which the appellant has appealed is warranted on grounds of overvaluation.

The appellant also marked assessment equity as a basis of this appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden of proof.

The Board finds the eight comparables submitted by both parties had varying degrees of similarity to the subject in location, size, age and/or features. The comparables had improvement assessments that ranged from \$8.62 to \$35.30 per square foot of living area. The subject's improvement assessment of \$21.97 per square foot of living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted on grounds of lack of assessment equity.

In conclusion, the Board finds a reduction in the subject's assessment is not justified on this record either on the grounds of overvaluation or on the grounds of lack of assessment equity.

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: December 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.