



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

APPELLANT: David Brown
DOCKET NO.: 14-02426.001-R-1
PARCEL NO.: 08-05-200-040

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: \$30,615
IMPR.: \$89,264
TOTAL: \$119,879

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 two-story mixed use commercial-residential building with 15,568 square feet of building area. The building was constructed in 1963. Features of the building include three storefronts on the first floor and seven apartments on the second floor. The property has a 26,058 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant marked comparable sales and assessment inequity as the bases of the appeal. The appellant submitted no comparable sales to support an overvaluation argument. In support of the assessment inequity argument the appellant submitted information on three comparables described as being improved with a one-story building and two two-story buildings. One building was reported to have been constructed in 1969. The buildings ranged in size from 3,540 to 10,900 square feet of above grade building area. The comparables had sites ranging in size from 8,772 to 19,602 square feet of land area. The comparables have improvement assessments

ranging from \$34,766 to \$64,229 or from \$5.89 to \$9.82 per square foot of building area. These properties had land assessments ranging from \$10,600 to \$18,572 or from \$.69 to \$1.39 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$18,000 and the improvement assessment be reduced to \$60,000 for a total revised assessment of \$78,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,879. The subject property has an improvement assessment of \$89,264 or \$5.73 per square foot of living area. The subject property has a land assessment of \$30,615 or \$1.17 per square foot of land area. The subject's assessment reflects a market value of \$359,781 or \$23.11 per square foot of building area, including land, when applying 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 five comparables improved with a part two-story and part three-story building and four two-story buildings that ranged in size from 3,706 to 9,515 square feet of building area. The buildings were constructed from 1900 to 1977. The comparables were mixed use commercial-residential properties containing from one to four stores, one has six offices and four have from two to seven apartments. These properties had sites ranging in size from 4,520 to 21,528 square feet of land area. The comparables had improvement assessments ranging from \$33,357 to \$79,053 or from \$5.49 to \$10.04 per square foot of building area. These properties had land assessments ranging from \$3,862 to \$13,187 or from \$.60 to \$1.38 square foot of land area. The board of review indicated these comparables sold or were listed for sale for prices ranging from \$86,250 to \$549,000 or from \$21.82 to \$116.21 per square foot of building area, including land.

In rebuttal the board of review indicated that appellant's comparable #1 was a restaurant while comparables #2 and #3 were grocery stores with only comparable #2 having any residential orientation.

The board of review requested the assessment be sustained.

Conclusion of Law

The taxpayer contends 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 and a reduction in the subject's assessment is not warranted.

The record contains information on eight comparables submitted by the parties to support their respective positions. The comparables had varying degrees of similarity to the subject property. These comparables had improvement assessments that ranged from \$5.49 to \$10.04 per square foot of building area. The subject's improvement assessment of \$5.73 per square foot of building

area falls within the range established by the comparables in this record. These same comparables had land assessments ranging from \$.60 to \$1.39 per square foot of land area. The subject's land assessment of \$1.17 per square foot of land area falls within the range established by the comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed and a reduction in the subject's assessment is not justified.

As a final point the Board finds the board of review provided information on five sales and/or listings, which demonstrated the subject property was not overvalued for assessment purposes.

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.