



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

APPELLANT: Kimberly Small-Haag  
DOCKET NO.: 15-01478.001-R-1  
PARCEL NO.: 02-14-101-111

The parties of record before the Property Tax Appeal Board are Kimberly Small-Haag, 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:** \$5,000  
**IMPR.:** \$38,330  
**TOTAL:** \$43,330

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 2015 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 two-story townhome of frame construction with 1,320 square feet of living area. The dwelling was constructed in 2006. Features of the home include central air conditioning and a 400 square foot garage. The property has a 1,528 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables. The comparables sold from December 2004 to August 2010 for prices ranging from \$135,000 to \$198,428 or from \$89.05 to \$134.64 per square foot of living area, including land. These same properties had improvement assessments of \$25.28 or \$26.82 per square foot of living area. The appellant's submission included a letter, in which the appellant argued that larger townhomes in the subject's subdivision are assessed at a lower amount than smaller townhomes.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,330. The subject's assessment reflects a market value of \$130,591 or \$98.93 per square foot of living area, land included, when using the 2015 three year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparables. The comparables sold from May 2014 to September 2016 for prices ranging from \$142,000 to \$150,000 or from \$107.58 to \$113.64 per square foot of living area, including land. These same properties had improvement assessments of \$29.04 per square foot of living area. The board of review's submission included evidence that the appellant sold the subject property in March 2016 for \$133,000 and the property was transferred in April 2016.

### **Conclusion of Law**

As an initial matter regarding the appellant's argument that larger townhomes in the subject's subdivision are being assessed at a lower amount than smaller townhomes, accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases.

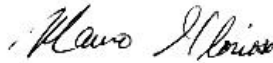
The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value 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 Board finds the best evidence of market value to be the board of review's comparable sales #1 and #2. These comparables were nearly identical to the subject and also sold most proximate in time to the January 1, 2015 assessment date at issue. These most similar comparables sold for prices of \$149,000 and \$142,000 or \$112.88 and \$107.58 per square foot of living area land included, respectively. The subject's assessment reflects a market value of \$130,591 or \$98.93 per square foot of living area, including land, which is supported by the best comparables in this record. The Board gave less weight to the parties' remaining comparables due to their sale dates occurring more distant in time to the assessment date at issue. Furthermore, the Board finds the subject's sale in March 2016 for \$133,000 supports the subject's 2015 assessment. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on the grounds of overvaluation.

The taxpayer also contends assessment inequity as an alternative basis of 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 Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables were nearly identical to the subject in most aspects. These comparables had improvement assessments of \$38,330 or \$29.04 per square foot of living area. The subject's improvement assessment of \$38,330 or \$29.04 per square foot of living area is identical to the best comparables in this record. The Board gave less weight to the appellant's comparables due primarily to their differences in size, when compared to the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on the grounds of assessment inequity.

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



Acting Member

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: \_\_\_\_\_

April 21, 2017



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.