



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

APPELLANT: John Landrum
DOCKET NO.: 15-01516.001-R-1
PARCEL NO.: 01-14-212-028

The parties of record before the Property Tax Appeal Board are John Landrum, 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: \$2,253
IMPR.: \$30,577
TOTAL: \$32,830

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 one and one-half story dwelling of frame construction with 1,408 square feet of living area. The dwelling was constructed in 1950. Features of the home include central air conditioning, a fireplace and an 852 square foot garage. The property has a 7,950 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. The comparables are located from .07 of a mile to 1.83 miles from the subject property. One comparable is located in the same neighborhood code as the subject. The comparables have lot sizes ranging from 6,864 to 15,000 square feet of land area. The comparables consist of one-story or one-and one-half story dwellings of frame construction that range in size from 1,201 to 1,638 square feet of living area. The dwellings were constructed from 1950 to 1960. One comparable has central air conditioning, two comparables have a fireplace and three comparables have garages ranging in

size from 460 to 704 square feet of building area. The comparables sold from November 2013 to July 2015 for prices ranging from \$25,500 to \$60,000 or from \$20.43 to \$38.30 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,830. The subject's assessment reflects a market value of \$98,945 or \$70.27 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 comparable sales. The comparables are located from 1.0 to 1.9 miles from the subject property and in different neighborhood codes than the subject. The comparables have lot sizes ranging from 5,625 to 9,500 square feet of land area. The comparables consist of one and one-half story dwellings of frame construction that range in size from 1,335 to 1,580 square feet of living area. The dwellings were constructed from 1940 to 1957. Two comparables have unfinished basements, one comparable has a fireplace and two comparables have garages of 320 and 440 square feet of building area, respectively. The comparables sold from July 2013 to August 2014 for prices ranging from \$98,500 to \$112,799 or from \$65.32 to \$84.49 per square foot of living area, including land.

The appellant submitted a rebuttal brief critiquing the board of review's submission.

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 Board finds the best evidence of market value to be the board of review's comparable sale #3. This comparable was most similar to the subject in lot size, style, exterior construction, age, size and features. Based on the evidence supplied by the parties, it appears this comparable's garage was removed in September 2016, which would indicate the condition of the garage was inferior to the subject's garage. The most similar comparable sold for a price of \$112,500 or \$79.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$98,945 or \$70.27 per square foot of living area including land, which is below the market value of the best comparable sale in this record. The Board gave less weight to the appellant's comparables due to their differences in size when compared to the subject. In addition, comparable #2 has a lot that is significantly larger when compared to the subject. Also, Comparable #3 has a dissimilar one-story style and sold 13 months prior to the January 1, 2015 assessment date. The Board gave less weight to the board of review's comparables #1, #2 and #4. Comparable #1 has a dissimilar channel front location and a basement foundation, when compared to the subject. Comparable #2 also has a dissimilar basement foundation and sold 17 months prior to the assessment date at issue. Comparable #4 sold 14 months prior to the

assessment date at issue. 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



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.