



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

APPELLANT: Alan & Rhonda Widtmann
DOCKET NO.: 15-01732.001-R-1
PARCEL NO.: 14-27-108-019

The parties of record before the Property Tax Appeal Board are Alan & Rhonda Widtmann, the appellants; 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: \$26,285
IMPR.: \$119,794
TOTAL: \$146,079

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 dwelling of frame construction with 2,722 square feet of living area.¹ The dwelling was constructed in 1989. Features of the home include a partially finished basement, central air conditioning, a fireplace and a 428 square foot garage.² The property has a 10,050 square foot site and is located in Lake Zurich, Ela Township, Lake County.

¹ The parties differ as to the size of the subject dwelling and both submitted sketches of the dwelling. The Board finds the board of review's sketch is more detailed and therefore, finds the subject has 2,722 square feet of living area.

² The parties differ as to whether the subject has finished basement area. The appellant's appraisal noted that an interior inspection was made and therefore, the Board finds the subject has 442 square feet of finished basement area.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$390,000 as of January 1, 2015. The appellants' evidence included a Case-Shiller Housing Index for the Chicagoland area indicating 2015 housing values are approximately equivalent to what they had been in 2003-2004.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,079. The subject's assessment reflects a market value of \$440,262 or \$161.74 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.

As to the appellants' appraisal, the board of review argued the appraisal included a property that sold "as is" and was a bank owned foreclosure sale. In addition, three of the appellants' appraisal comparables were located in a different subdivision than the subject and another backs to Quentin Road which has significant traffic and required a location adjustment.

The appellants submitted a rebuttal brief critiquing the board of review's submission. The appellants argue that the board of review selected "high end, showpiece" properties, which are superior to the subject.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter regarding the appellants' Case-Shiller Housing Index for the Chicagoland area indicating 2015 housing values are approximately equivalent to what they had been in 2003-2004, the Board finds this evidence lacks specific details of the sales that comprise the index. Therefore, the Board finds no meaningful comparability analysis can be completed between the sales from the Index and the subject property and gave this evidence little weight.

The Board gave less weight to the appellants' appraisal's value conclusion due to the appraisal's inclusion of four sales located outside of the subject's subdivision. These comparables were located from .68 of a mile to 1.02 miles from the subject, which detracts from their comparability to the subject's location. Furthermore, the appraisal's comparable #1 sold "as is" and was a bank owned foreclosure sale, which calls into question whether this comparable suffered from some form of duress. The appraisal also included a comparable that backs to Quentin Road which has significant traffic and required a location adjustment. The appellants did not refute these

assertions by the board of review. The Board has examined the raw sales data from the appellants' appraisal.

The Board finds the best evidence of market value to be the appellants' appraisal comparable #3 and the board of review comparable sales #1, #2 and #4. These comparables had varying degrees of similarity when compared to the subject. The best comparable sales sold for prices ranging from \$425,000 to \$485,000 or from \$173.78 to \$180.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$440,262 or \$161.74 per square foot of living area, including land, which is supported by the best comparable sales in the record. The Board gave less weight to board of review comparable #3 due to its considerably larger lot size when compared to the subject. The Board gave less weight to the appellants' remaining appraisal comparables due to the issues as outlined in the preceding paragraph. Finally, as to the appellants' rebuttal comments regarding the board of review's comparables being superior to the subject due to their larger basements, the Board finds that none of the board of review's comparables were reported to have finished basement area, which is a superior feature of the subject. 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.