



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

APPELLANT: Sandra Hudson
DOCKET NO.: 15-01781.001-R-1
PARCEL NO.: 05-01-406-020

The parties of record before the Property Tax Appeal Board are Sandra Hudson, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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: \$8,884
IMPR.: \$44,828
TOTAL: \$53,712

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 is improved with a part one-story and part two-story dwelling with a wood siding exterior that contains 2,120 square feet of living area. The dwelling was constructed in 1959. Features of the home include a crawl space foundation, central air conditioning and a fireplace. The property has a detached garage with 600 square feet of building area. The property has an 8,907 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with four 2-story dwellings and one 1.5-story dwelling that ranged in size from 1,356 to 2,735 square feet of living area. The dwellings were constructed from 1927 to 1994. Two comparables have unfinished basements, three comparables have central air conditioning, three comparables have fireplaces and four

comparables have either a detached or an attached garage ranging in size from 400 to 713 square feet of living area. The sales occurred from June 2013 to July 2015 for prices ranging from \$51,169 to \$185,000 or from \$34.76 to \$83.78 per square foot of living area, including land. The appellant's grid analysis identified comparable sales #2 through #5 as foreclosures. Based on this evidence the appellant requested the subject's assessment be reduced to \$46,662.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,712. The subject's assessment reflects a market value of \$161,881 or \$76.36 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 six comparable sales improved with a 1.5-story dwelling, a 1.75-story dwelling, a part 2-story and part 1-story dwelling and three 2-story dwellings that ranged in size from 1,560 to 2,352 square feet of living area. The dwellings were constructed from 1927 to 1970. Four comparables have basements with one being partially finished, five comparables have central air conditioning, three comparables each have one fireplace and each comparable has a garage ranging in size from 440 to 800 square feet of building area. The sales occurred from March 2011 to February 2016 for prices ranging from \$148,000 to \$185,000 or from \$72.28 to \$112.18 per square foot of living area, including land.

In rebuttal the board of review asserted that appellant's sale #1 was a short sale; appellant's sale #2 was a foreclosure sale; appellant's sale #3 was sold "as is" and the Multiple Listing Service (MLS) listing sheet described the property as needing "TLC"; appellant's sale #4 had no garage and was described on the MLS listing as needing "TLC"; and appellant's comparable sale #5 was a bank sale that was subsequently improved and resold for a price of \$177,000. The board of review provided copies of the MLS listing sheets associated with the appellant's comparable sales.

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 board of review comparable sales #1, #3 and #5. These comparable sales had varying degrees of similarity to the subject property with the primary difference being that two of the comparables have basements while the subject has a crawl space foundation. These properties sold from February 2014 to February 2016 for prices ranging from \$150,000 to \$177,000 or from \$86.26 to \$112.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$161,881 or \$76.36 per square foot of living area, including land, which is within the overall price range but below the range established by the best comparable sales in this record on a square foot basis. Less weight

was given the appellant's comparables due to differences from the subject property in age, condition at time of sale and/or date of sale not being proximate in time to the assessment date. The Board gave less weight to board of review sales #2, #4 and #6 as the sales did not occur proximate in time 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.