



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

APPELLANT: Bruce Burch
DOCKET NO.: 15-01786.001-R-1
PARCEL NO.: 11-19-102-008

The parties of record before the Property Tax Appeal Board are Bruce Burch, 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: \$21,153
IMPR.: \$28,780
TOTAL: \$49,933

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-story frame dwelling that has 1,164 square feet of living area. The dwelling was built in 1954. The home features an unfinished basement, central air conditioning, two fireplaces and a 400 square foot garage. The subject has a 16,178 square foot lot that backs to woods and a creek. The subject property is located in Libertyville Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted three comparable sales located in close proximity to the subject property. The comparables consist of one-story dwellings of wood siding exterior construction that were built in 1955 or 1957. Features had varying degrees of similarity when compared to the subject. The dwellings contain 1,073 or 1,649 square feet of living area and are situated on sites that contain from 5,890 to 18,273 square

feet of land area. The comparables sold from November 2013 to October 2014 for prices ranging from \$72,000 to \$124,000 or from \$67.10 to \$101.58 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,933. The subject's assessment reflects an estimated market value of \$150,491 or \$129.29 per square foot of living area including land when applying the 2015 three-year average median level of assessment for Lake County of 33.18%.

In support of the subject's assessment, the board of review submitted a four comparable sales located in within .47 of a mile from the subject. The comparables consist of one-story dwellings of wood siding exterior construction that were built from 1951 to 1962. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 914 to 1,484 square feet of living area and are situated on sites that contain from 6,250 to 12,183 square feet of land area. The comparables sold from August 2014 to November 2015 for prices ranging from \$144,900 to \$220,000 or from \$113.88 to \$162.72 per square foot of living area including land.

With respect to the appellant's evidence, the board of review noted none of the comparables have a basement¹; comparables #1 and #2 were foreclosures that sold in "as is" condition; comparable #1 sold 14 months prior to the assessment date; comparables #1 and #2 back to Metra commuter train tracks; comparable #3 is larger in dwelling size than the subject; and comparables #1 and #3 have less land area than the subject². Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparable sales for the Board's consideration. The Board gave less weight to the comparable sales submitted by the appellant. After reviewing the Multiple Listing Service (MLS) sheets associated with the comparable sales that were submitted by the board of review, comparables #1 and #2 were sold in "as is" condition, with comparable #2 described as "without repair". Moreover, comparables #1 and #2 back to Metra commuter train tracks, unlike the subject which backs to woods and a creek. Comparable #3 is larger in dwelling size when compared to the subject. The Board finds the comparable sales submitted by the board of review are more similar when compared to the subject in location, design, age and dwelling size. However, these properties have less land area and inferior features when

¹ Three comparables submitted by the board of review do not have a basement.

² All the comparables submitted by the board of review contain less land area than the subject.

compared to the subject. These comparables sold from August 2014 to November 2015 for prices ranging from \$144,900 to \$220,000 or from \$113.88 to \$162.72 per square foot of living area including land. The most similar comparable in all aspects sold for \$164,000 or \$157.69 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$150,491 or \$129.29 per square foot of living area including land, which falls at the lower end of the range established by the most similar comparable sales contained in the record. After considering any necessary adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's assessment is well justified. In fact, the subject may be under-assessed given its superior land area, features and location. Therefore, no reduction in the subject's assessment is warranted.

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.