



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

APPELLANT: Bruce Burch  
DOCKET NO.: 15-01955.001-R-1  
PARCEL NO.: 08-16-328-049

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:** \$5,249  
**IMPR.:** \$38,925  
**TOTAL:** \$44,174

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 two-story apartment building of brick construction with 4,688 square feet of living area. The building was constructed in 1960. Features of the building include four apartment units, a full unfinished basement and central air conditioning. The property has a 10,125 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales improved with five two-story apartment buildings and a three-story apartment building that ranged in size from 3,596 to 4,688 square feet of living area. The buildings were constructed from 1901 to 1987. Four comparables have a basement or lower level with one being finished. Two comparables have central air conditioning and one comparable has a detached garage with 840 square feet of building area. The

comparables were located from .01 to 2.56 miles from the subject property. The sales occurred from October 2013 to April 2015 for prices ranging from \$93,500 to \$160,000 or from \$23.25 to \$34.13 per square foot of building area. Based on this evidence the appellant requested the subject's total assessment be reduced to \$39,996.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,174. The subject's assessment reflects a market value of \$133,134 or \$28.40 per square foot of living area or \$33,284 per apartment, 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 improved with two, two-story apartment buildings and two, one-story apartment buildings that ranged in size from 2,600 to 4,688 square feet of living area. The buildings were constructed in 1955 and 1960. Each comparable has four units, an unfinished basement and central air conditioning. Two comparables have garages with 240 and 840 square feet of building area, respectively. The comparables are located from .039 to .15 of a mile from the subject property. These properties sold from January 2015 to November 2015 for prices of \$144,000 and \$160,000 or from \$34.13 to \$55.38 per square foot of building area or \$36,000 and \$40,000 per apartment. Board of review sale #2 is the same property as appellant's comparable sale #2.

In rebuttal the board of review asserted that appellant's sale #1 was an unadvertised foreclosure and appellant's comparable sale #3 was a six unit building sold by a "motivated" seller. It also noted these two sales were from 2013.

The board of review requested the subject's assessment be sustained.

### **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 record contains eight comparable sales submitted by the parties to support their respective positions with one sale being common to the appellant and board of review. The Board gives less weight to appellant's sale #1 due to the fact the property sold in October 2013, not proximate in time to the assessment date, and was identified by both the appellant and the board of review as being a foreclosure, which calls into question the arm's length nature of the sale. The Board gives less weight to appellant's sale #3 due to the fact this property sold in October 2013, not proximate in time to the assessment date, and the property's location relative to the subject property. Less weight was given appellant's sales #4 and #5 due to differences from the subject in age, size and location. The Board gives less weight to board of review sales #3 and #4 due to differences from the subject in style, each being improved with a one-story building.

The best comparable sales in the record were board of review sales #1 and #2 and appellant's sale #2, which was the same property as board of review sale #2. These two comparables were similar to the subject in location, age, style, size, construction and features. The sales occurred in January 2015 and November 2015 each for a price of \$160,000 or \$34.60 and \$34.13 per square foot of building area or \$40,000 per apartment, land included, respectively. The subject's assessment reflects a market value of \$133,134 or \$28.40 per square foot of living area or \$33,284 per apartment, including land, which is below that established by the best comparable sales in this record. 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



Acting Member



Member



Acting 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: June 23, 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.