



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

APPELLANT: John Wenstrom
DOCKET NO.: 15-02424.001-R-1
PARCEL NO.: 09-26-121-044

The parties of record before the Property Tax Appeal Board are John Wenstrom, the appellant, by attorney Margaret E. Graham, of McCracken, Walsh & de LaVan in Chicago; 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: \$18,463
IMPR.: \$44,182
TOTAL: \$62,645

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 two-story dwelling of frame construction with 2,120 square feet of living area. The dwelling was constructed in 1993. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a 714 square foot garage. The property has a 7,784 square foot site and is located in Wauconda, Wauconda Township, Lake County.

The appellant's appeal is based on overvaluation and assessment inequity. In support of the overvaluation argument, the appellant submitted limited evidence disclosing the subject property was purchased on December 19, 2012 for a price of \$176,000. The appellant partially completed Section IV – Recent Sale Data of the appeal form and disclosed the names of the sellers; the subject's sale was not a transfer between related parties; and the property sold in settlement of a contract for deed. The appellant did not answer questions that asked if the subject was sold by a

realtor; if the subject had been advertised for sale; and how it was advertised and for how long. To document the sale, the appellant submitted a copy of the sales contract. Based upon the subject's recent sale, the appellant requested a reduction in the subject's total assessment to \$57,337.

In support of the inequity argument, the appellant submitted information on six equity comparables that were located in the same neighborhood as the subject property. The comparables are improved with two-story dwellings of frame construction. The dwellings were constructed from 1988 to 1994. The comparables had varying degrees of similarity when compared to the subject. The appellant's grid analysis indicates the dwellings range in size from 1,814 to 2,400 square feet of living area and their improvement assessments range from \$37,282 to \$53,231 or from \$20.55 to \$24.79 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$57,337 with an improvement assessment lowered to \$44,182 or \$20.84 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$62,645. The subject property has an improvement assessment of \$44,182 or \$20.84 per square foot of living area. The subject's total assessment reflects a market value of \$188,804 or \$89.06 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 subject's correct assessment, the board of review submitted information on four comparable properties located in the same neighborhood as the subject. The comparables are improved with two-story dwellings of frame exterior construction. The dwellings were constructed from 1990 to 1993. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,602 to 2,302 square feet of living area and have improvement assessments ranging from \$32,260 to \$44,637 or from \$19.39 to \$20.56 per square foot of living area. The board of review provided evidence indicating the comparable properties sold from April 2014 to March 2016 for prices that ranged from \$159,000 to \$192,500 or from \$83.62 to \$104.70 per square foot of living area, land included.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part that 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 based on overvaluation is not warranted.

The Board finds the best evidence of market value in the record to be board of review comparables #2 and #3. These comparables were similar to the subject in location, story height, exterior construction, age, features and land area. Moreover, they sold proximate in time to the assessment date at issue. Board of review comparables #2 and #3 sold in September and June 2014 for prices of \$173,000 and \$192,500 or for \$103.53 and \$83.62 per square foot of living area, including land, respectively. The subject's market value of \$188,804 or \$89.06 per square foot of living area, land included, falls between the market values of the best comparable sales in this record. The Board gave no weight to the subject's December 2012 sale because it occurred over two years prior to the January 2015 assessment date. In addition, the appellant did not provide sufficient evidence to demonstrate the sale was actually an arm's length transaction. The appellant failed to establish the property had been exposed on the open market and the amount of time the property had been advertised, if any. Based upon the evidence in the record, the Board finds a reduction in the subject's assessment based on overvaluation is not warranted.

The taxpayer also contends assessment inequity as an alternate basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on inequity is not warranted.

The parties presented assessment data on a total of ten suggested comparables. The Board finds that the appellant's comparables #1 through #4 and #6 had basements that were dissimilar from the subject's crawl-space foundation. As a result, these comparables received reduced weight in the Board's analysis. Board of review comparable #1 also received reduced weight, due to having significantly less living area than the subject. The Board finds the best evidence of assessment equity to be the appellant's comparable #5 and board of review comparables #2 through #4. These comparables were similar to the subject in living area and foundation. These comparables had improvement assessments ranging from \$19.39 to \$20.56 per square foot of living area. The subject's improvement assessment of \$20.84 per square foot of living area falls slightly above the range of improvement assessments established by the best comparables in this record. However, considering the subject's much larger garage, the Board finds the subject's higher improvement assessment is justified. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on inequity 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



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: July 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.