



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

APPELLANT: Medard Kalume
DOCKET NO.: 15-03041.001-R-1
PARCEL NO.: 06-09-309-031

The parties of record before the Property Tax Appeal Board are Medard Kalume, the appellant; 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: \$11,328
IMPR.: \$44,371
TOTAL: \$55,699

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 wood exterior construction with 1,820 square feet of living area. The dwelling was constructed in 1995. Features of the home include an unfinished basement, central air conditioning and a 400 square foot attached garage. The property has a 6,970 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted nine comparable sales located from .06 to 4.60 miles from the subject property. The comparables consist of two-story dwellings that were built from 1991 to 2003. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings contain from 1,608 to 1,872 square feet of living area and are situated on sites that contain from 1,721 to 15,512 square feet of land area. The comparables sold from February 2013 to January 2016 for prices ranging from \$110,000 to \$135,000 or from \$61.18 to

\$81.73 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$43,333 which would reflect a market value of approximately \$130,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$55,699. The subject's assessment reflects an estimated market value of \$167,869 or \$92.24 per square foot of living area including land when applying Lake County's 2015 three-year average median level of assessment of 33.18% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .39 of a mile the subject property. The comparables consist of two-story dwellings that were built from 1993 to 1995. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings contain from 1,611 to 1,820 square feet of living area and are situated on sites that contain from 6,098 to 8,712 square feet of land area. The comparables sold from May 2014 to June 2015 for prices ranging from \$175,000 to \$190,000 or from \$97.33 to \$116.08 per square foot of living area including land. The board of review submission included property record cards for the subject and its four comparable sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant submitted three new comparable sales which sold from January to October of 2016 for prices ranging from \$59,134 to \$150,000 or from \$30.12 to \$82.42 per square foot of living area including land. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

Pursuant to section 1910.66(c) of rules of the Property Tax Appeal Board, the Board finds the sales submitted by the appellant is improper rebuttal evidence and will not be considered in determining the correct assessment of the subject property for the tax year at issue.

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 parties submitted 13 suggested sales for the Board's consideration. The Board gave less weight to the appellant's comparables due to their distant location and/or 2013 or 2016 sale dates, which are less proximate in time for the January 1, 2015 assessment date.

The Board finds the best evidence of market value in the record to be the board of review's comparables. These comparables sold more proximate in time to the January 1, 2015 assessment date and were similar to the subject in location, age, dwelling size, design, exterior construction and features. These properties sold from May 2014 to June 2015 for prices ranging from \$175,000 to \$190,000 or from \$97.33 to \$116.08 per square foot of living area including land. The subject's assessment reflects a market value of \$167,869 or \$92.24 per square foot of living area, including land, which falls below the range established by the best comparables in this record. Based on this evidence the Board finds the subject is not overvalued and a reduction in the 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: September 22, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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