



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

APPELLANT: Robert Shaver
DOCKET NO.: 15-03400.001-R-1
PARCEL NO.: 04-32-200-030

The parties of record before the Property Tax Appeal Board are Robert Shaver, the appellant, by Jessica Hill-Magiera, Attorney at Law, 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 **A Reduction** 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: \$10,384
IMPR.: \$35,246
TOTAL: \$45,630

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 tri-level style dwelling of vinyl siding exterior construction that has 1,304 square feet of living area. The dwelling was constructed in 1998. Features include a finished lower level, central air conditioning and a 480 square foot garage that was built in 2004. The subject has a 29,621 square foot site. The subject property is located in Benton 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 a "Property Tax Analysis" of six comparable sales. Neither the name nor the professional credentials of the person(s) who prepared the analysis was disclosed. The comparables are located from .47 to .72 of a mile from the subject property. The comparables are comprised of tri-level style dwellings of vinyl or wood siding exterior construction that were built from 1992 to 2007. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from

1,126 to 1,316 square feet of living area and are situated on sites than contain from 8,712 to 21,780 square feet of land area. The comparables sold from March 2014 to June 2015 for prices ranging from \$84,000 to \$142,000 or from \$73.68 to \$109.23 per square foot of living area including land. The analysis included "Property Equalization Values" (adjustments) to the comparables for sale date, land, age, square footage, finished lower level area, bath and fixtures, fireplaces and garages. No explanation pertaining to the calculation of the adjustment amounts was provided. Based on the Property Equalization Values, the analysis conveys a value estimate for the subject property of \$129,571 or \$99.36 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 \$51,676. The subject's assessment reflects an estimated market value of \$155,044 or \$118.90 per square foot of living area including land when applying the statutory level of assessment of 33.33%.

In support of the subject's assessment, the board of review submitted an analysis of four comparable sales located from .48 to .67 of a mile from the subject property. Three of the comparables were also used by the appellant. The comparables are composed of tri-level style dwellings of wood siding exterior construction that were built from 1992 to 2002. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,134 to 1,316 square feet of living area and are situated on sites than contain from 10,018 to 20,037 square feet of land area. The comparables sold from April 2014 to June 2015 for prices ranging from \$117,000 to \$142,000 or from \$94.35 to \$113.98 per square foot of living area including land.

Based on this evidence, the board of review offered to reduce the subject's assessment to \$48,271, which reflects an estimated market value of \$144,827 or \$111.06 per square foot of living area including land.

The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment.

Under rebuttal, the appellant argued that the Property Tax Appeal Board has used an analysis system that looks at the range of sale prices per square foot of the comparable sales that it deems to be best, "without any equalizations." However, appellant's counsel contends using this method does not take into account the fundamental concept of using a median sale price per square foot to determine market value. The appellant's counsel argued that if just one comparable sale is above the subject's price per square foot, the Property Tax Appeal Board has, in previous appeals, decided that the subject property is fairly assessed without regard to the number of best comparable sales or the median sale price per square foot of those comparable sales. The appellant argued the median sale price per square foot of all seven sales in this record was \$102.58 per square foot of living area including land whereas the subject has an estimated market value of \$118.90 per square foot of living area including land. The appellant argued that by using the median price per square foot is more accurate and should be the standard practice for determining fair market value.

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.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellant's argument that the Board should adopt the standard practice of using the median sale price per square foot of living area including land of those comparables deemed best in determining fair market value because it is a more accurate method. The decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not the simplistic statistical formula of using the median sale price per square foot of living area including land of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Commonwealth Edison Co. v. Property Tax Appeal Board, 102 Ill. 2d 443 (1984); Mead v. Board of Review, 143 Ill.App.3d 1088, 1095, 98 Ill.Dec. 244, 494 N.E.2d 171 (1986)).

The parties submitted seven comparable sales for the Board's consideration. All the comparables were generally similar when compared to the subject in location, design, age, dwelling size and most features; however, all the comparables had smaller sites when compared to the subject. The comparables sold from March 2014 to June 2015 for prices ranging from \$84,000 to \$142,000 or from \$73.68 to \$113.98 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$155,044 or \$118.90 per square foot of living area including land, which falls above the range established by the most similar comparable sales contained in this record. After considering logical adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is excessive and a reduction 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



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: January 27, 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.