



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

APPELLANT: David Oslund
DOCKET NO.: 15-03822.001-R-1
PARCEL NO.: 06-16-325-017

The parties of record before the Property Tax Appeal Board are David Oslund, 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 **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: \$ 5,000
IMPR.: \$21,400
TOTAL: \$26,400

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 vinyl siding exterior construction that has 1,584 square feet of living area. The dwelling was constructed in 1953. The property features a 616 square foot detached garage. The subject has a 5,000 square foot site. The subject property is located in Avon Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellant submitted six comparables located from .42 to 12.71 miles from the subject. The comparables consist of two-story dwellings of brick, aluminum, asbestos or vinyl siding exterior construction that were built from 1901 to 1946. Four comparables have unfinished basements, three comparables have central air conditioning, one comparable has a fireplace, and five comparables have a garage that contains from 280 to 528 square feet of building area. The dwellings range in size from 1,508 to 1,794 square feet of living area and are situated on sites that contain from

4,356 to 13,636 square feet of land area. The comparables sold from September 2013 to February 2015 for prices ranging from \$1 to \$65,000 or from \$.001 to \$40.27 per square foot of living area including land. The comparables have improvement assessments ranging from \$9,519 to \$22,637 or from \$5.69 to \$14.39 per square foot of living area. 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 property of \$27,971. The subject's assessment reflects an estimated market value of \$84,301 or \$53.22 per square foot of living area including land area when applying Lake County's 2015 three-year average median level of assessment of 33.18%. The subject property has an improvement assessment of \$22,971 or \$14.50 per square of living area.

In support of the subject's assessment, the board of review submitted four comparables located from .20 to 1.10 of a mile from the subject. The comparables consist of two-story dwellings of wood or vinyl siding exterior construction that were built from 1939 to 1953. One comparable does not have a basement, one comparable has an unfinished basement and two comparables have partial finished basements. All the comparables have central air conditioning, two comparables have a fireplace and two comparables have a garage that contain 484 and 576 square feet of building area, respectively. The dwellings range in size from 1,560 to 1,722 square feet of living area and are situated on sites that contain from 4,200 to 16,017 square feet of land area. The comparables sold from April 2014 to June 2015 for prices ranging from \$79,000 to \$129,000 or from \$49.19 to \$82.69 per square foot of living area including land. The comparables have improvement assessments ranging from \$21,620 to \$33,541 or from \$13.55 to \$21.50 per square foot of living area. 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 as a basis of the appeal. 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 evidence supports a reduction in the subject's assessment.

The parties submitted ten comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Five comparables are located from 1.03 to 12.71 miles from the subject. Five comparables are older in age when compared to the subject. Four comparables had dissimilar foundations when compared to the subject. Comparables #3 and #5 sold in 2013, which are dated and less indicative of market value as of the subject's January 1, 2015 assessment date. The Board gave less weight to comparables #2, #3 and #4 submitted by the board of review. Comparables #3 and #4 are located over one mile from the subject. Comparable #2 has considerably more land area when compared to the subject. Comparables #2, #3 and #4 have superior finished or unfinished basements when compared to the subject.

The Board finds the best evidence of the subject's market value contained in the record is comparable #1 submitted by the board of review. It was most similar when compared to the subject in location, land area, design, age and dwelling size, but has one more bathroom, central air conditioning and a fireplace, superior to the subject. It sold in April 2014 for \$79,000 or \$49.19 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$84,301 or \$53.22 per square foot of living area including land, which is greater than the most similar comparable sale contained in the record. After considering any adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessment is warranted.

The taxpayer also argued assessment inequity as an alternative 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 record contains ten assessment comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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: October 20, 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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