



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

APPELLANT: Jerry Ross
DOCKET NO.: 15-03851.001-R-1
PARCEL NO.: 04-20-212-015

The parties of record before the Property Tax Appeal Board are Jerry Ross, 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: \$ 3,082
IMPR.: \$15,251
TOTAL: \$18,333

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 one-story dwelling of wood siding exterior construction that has 1,064 square feet of living area. The dwelling was constructed in 1961. The home features an unfinished basement, central air conditioning and a 352 square foot garage. The subject has a 7,007 square foot site. The subject property is located in Zion 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 six comparable sales¹ located from .2 to 1 mile from the subject. The comparables consist of one-story dwellings of stucco or wood siding exterior construction that were built from 1946 to 1978. Five comparables have unfinished basements and one comparable has a full finished basement. Four comparables have central air conditioning, one comparable has a fireplace and five comparables

¹ Only four of the comparables were presented in Section V of comparative grid analysis in the residential appeal petition.

have a garage. The dwellings range in size from 1,008 to 1,110 square feet of living area and are situated on sites that contain from 6,006 to 7,250 square feet of land area. The comparables sold from June 2013 to November 2014 for prices ranging from \$29,000 to \$40,000 or from \$27.88 to \$38.31 per square foot of living area including land.

The appellant also submitted a list of 305 sales sourced from the Multiple Listing Service of single family homes of an unknown proximate location in relation to the subject. They sold from August 1, 2014 to August 1, 2015. The appellant argued 55% of the sales were foreclosures or short sales while 45% of the sales were regular/non-foreclosure sales. 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 \$22,437. The subject's assessment reflects an estimated market value of \$67,622 or \$63.56 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%.

In support of the subject's assessment, the board of review submitted four comparables located from .04 to .22 of a mile from the subject. The comparables consist of one-story dwellings of aluminum or wood siding exterior construction that were built from 1957 to 1967. The comparables were reported to have unfinished basements, three comparables have central air conditioning, one comparable has a fireplace and two comparables have a garage. The dwellings range in size from 912 to 1,176 square feet of living area and are situated on sites that range in size from 6,909 or 7,150 square feet of land area. The comparables sold from May 2013 to November 2015 for prices ranging from \$55,000 to \$70,000 or from \$57.50 to \$65.53 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted Multiple Listing Service sheets showing board of review comparables #2 through #4 have finished basements. Additionally, comparable #2 was remodeled and has new central air conditioning; comparable #3 has one more bathroom than the subject; and comparable #4 was newly painted and has one more bathroom when compared to the subject.

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 comparables #2, #4 and #6 submitted by the appellant due to their dissimilar age when compared to the subject. In addition, appellant's comparables #2 and #4 sold in 2013, which are dated and less reliable indicators of market value as of the subject's January 1, 2015 assessment date. Finally, appellant's comparable #6 is not located in close proximity being situated one mile

from the subject. The Board gave less weight to comparable #4 submitted by the board of review due its 2013 sale date, which is less probative of the subject's market value as of the January 1, 2015 assessment date.

The Board finds the remaining six comparables are more similar when compared to the subject in location, land area, design, age, dwelling size and most features. They sold from April 2014 to November 2015 for prices ranging from \$32,500 to \$69,000 or from \$31.37 to \$65.53 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$67,622 or \$63.56 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. However, only one comparable, board of review #2, sold for more than the subject's estimated market value as reflected by its assessment. The rebuttal evidence submitted by the appellant shows this property was newly remodeled, has a new central air conditioning and a finished basement, superior to the subject. Additionally, appellant's comparable #3 and board of review comparable #3 have one more bathroom and finished basements, superior when compared to the subject. After considering 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.

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



Acting Member

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: November 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 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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