



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

APPELLANT: Jerry Ross
DOCKET NO.: 15-03867.001-R-1
PARCEL NO.: 04-20-222-007

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: \$3,396
IMPR.: \$14,934
TOTAL: \$18,330

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 duplex of brick construction on a slab foundation with 1,815 square feet of living area.¹ The duplex was constructed in 1968. The property has a 7,436 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant completed the grid analysis on the appeal form using four comparables improved with one story duplexes that ranged in size from 1,526 to 2,031 square feet of living area. The buildings were constructed from 1934 to 1990. Two comparables have basements with one being partially finished, two comparables have central air conditioning and one comparable has two fireplaces. The comparables have sites that range in size from 7,056 to 8,520 square feet of land area and are located from .01 of a mile to 1 mile from the subject property. The sales

¹ The appellant indicated the subject property has no fireplace while the board of review indicated the subject has two fireplaces.

occurred from April 2012 to February 2016 for prices ranging from \$25,000 to \$50,100 or from \$12.31 to \$29.69 per square foot of living area. The appellant also submitted a list of 14 sales, two of which were included in the grid analysis, that sold for prices ranging from \$24,000 to \$89,600. Based on this evidence the appellant requested the subject's total assessment be reduced to \$13,667 reflecting a market value of approximately \$41,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,627. The subject's assessment reflects a market value of \$71,209 or \$39.23 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 correct assessment the board of review submitted information on four comparable sales improved with one-story duplexes of brick or wood siding exterior construction that range in size from 1,764 to 1,971 square feet of living area. The buildings were constructed from 1961 to 1968. Two comparables have full unfinished basements, one comparable has central air conditioning and two comparables have garages. The comparables have sites ranging in size from 7,250 to 12,000 and are located from .043 to 1.054 miles from the subject property. The sales occurred from March 2014 to June 2015 for prices ranging from \$55,000 to \$85,000 or from \$30.30 to \$43.13 per square foot of living area, including land. Based on this evidence the board of review indicated it was willing to stipulate to a revised total assessment of \$19,998, reflecting a market value of approximately \$60,000 or \$33.06 per square foot of living area.

The appellant submitted rebuttal comments on each of the comparables used by the board of review noting the differences in land area, location and features between the board of review sales and the subject property.

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 evidence in the record supports a reduction in the subject's assessment.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #2. These properties were improved with duplexes similar to the subject in size, age and features with the exception comparable #1 has central air conditioning, which the subject does not have. These two sales sold in May 2015 and March 2014 for prices of \$55,000 and \$64,255 or \$30.30 and \$36.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$71,209 or \$39.23 per square foot of living area, including land, which is above that established by the best comparable sales in this record. The Board gives little weight to the appellant's sale #1 due to differences from the subject in age and the fact the property did not sell proximate in time to the assessment date. The Board gives little weight to appellant's comparable #2 as the transaction was not proximate in time to the assessment date.

The Board gives little weight to appellant's sales #3 and #4 due to differences from the subject in age, features and the fact comparable sale #4 sold in April 2012, not proximate in time to the assessment date. The Board gives little weight to board of review sales #3 and #4 due to differences from the subject in features in that each comparable has a full unfinished basement while the subject has a slab foundation and each comparable has a garage while the subject has no garage. Based on this evidence the Board finds a reduction in the subject's assessment is 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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