



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

APPELLANT: Daniel Riegler
DOCKET NO.: 15-03872.001-R-1
PARCEL NO.: 07-09-407-009

The parties of record before the Property Tax Appeal Board are Daniel Riegler, 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: \$10,233
IMPR.: \$64,267
TOTAL: \$74,500

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 siding exterior construction with 1,872 square feet of living area. The dwelling was constructed in 1988. Features of the home include a full unfinished basement, central air conditioning and an attached 380 square foot garage. The property has a 9,083 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends both lack of assessment uniformity and overvaluation as the bases of the appeal to challenge the improvement assessment; no dispute was raised concerning the land assessment. In support of the inequity and overvaluation arguments the appellant submitted information on three comparable properties with both assessment and sales data. The comparables were located from 3.28 to 4.07-miles from the subject property. The comparable dwellings consist of two-story homes of wood siding exterior construction that were built between 1986 and 1996. The homes range in size from 2,028 to 2,097 square feet of living area

and feature full basements, one of which has finished area. Each comparable has central air conditioning and two comparables each have a fireplace. The comparables have garages ranging in size from 441 to 462 square feet of building area. The comparables have improvement assessments ranging from \$41,073 to \$47,281 or from \$20.25 to \$22.59 per square foot of living area. The comparables sold between January 2013 and April 2015 for prices ranging from \$87,000 to \$165,000 or from \$42.90 to \$78.83 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced improvement assessment of \$34,429 or \$18.39 per square foot of living area for a total assessment of \$44,662 which would reflect a market value of approximately \$133,986.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,500. The subject property has an improvement assessment of \$64,267 or \$34.33 per square foot of living area. The subject's assessment reflects a market value of \$224,533 or \$119.94 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 comparables with both assessment and sales data. The comparables were located from .03 to .20 of a mile from the subject property and each was in the same neighborhood code assigned by the assessor as the subject property. The comparable dwellings consist of two-story homes of wood siding exterior construction that were built in 1988 or 1989. The homes each contain 1,872 square feet of living area with full basements, three of which have finished areas. The comparables have central air conditioning, a fireplace and a 380 square foot garage. The comparables have improvement assessments ranging from \$62,827 to \$67,041 or from \$33.56 to \$35.81 per square foot of living area. The comparables sold between July 2014 and October 2015 for prices ranging from \$220,500 to \$275,000 or from \$117.79 to \$146.90 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer in part contends assessment inequity as a 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 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 a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables due to their distant location from the subject property.

The Board finds the best evidence of assessment equity to be the board of review comparables. These four comparables had improvement assessments that ranged from \$62,827 to \$67,041 or from \$33.56 to \$35.81 per square foot of living area. The subject's improvement assessment of \$64,267 or \$34.33 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The appellant also 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 the same seven comparable properties to support their respective market value arguments before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables due to their distant locations from the subject property and also comparables #1 and #3 sold in 2013, a date remote in time to the valuation date at issue of January 1, 2015 and less likely to be indicative of the subject's estimated market value.

The Board finds the best evidence of market value to be the board of review comparable sales. These comparables have varying degrees of similarity to the subject in terms of basement finish with three having basement finish which is not a feature of the subject property. These most similar comparables sold between July 2014 and October 2015 for prices ranging from \$220,500 to \$275,000 or from \$117.79 to \$146.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$224,533 or \$119.94 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be well-supported by board of review comparable #2 which is most similar to the subject in most features, except that the subject has four full bathrooms and a half bathroom as compared to board of review comparable #2 with two full bathrooms and a half bathroom. Based on this evidence the Board finds a reduction in the subject's 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



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Daniel Riegler
5856 Hancock Lane
Gurnee, IL 60031

COUNTY

Lake County Board of Review
18 North County Street
7th Floor
Waukegan, IL 60085