



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

APPELLANT: Eloy F. and Marcia E. Noble
DOCKET NO.: 15-03918.001-R-1
PARCEL NO.: 07-23-208-026

The parties of record before the Property Tax Appeal Board are Eloy F. & Marcia E. Noble, the appellants; 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: \$7,611
IMPR.: \$64,251
TOTAL: \$71,862

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a two-story dwelling of wood siding exterior construction with 2,194 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 484 square feet of building area. The property has a 10,000 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellants contend overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellants submitted information on three comparables improved with two-story dwellings that ranged in size from 2,016 to 2,354 square feet of living area. The dwellings were constructed in 1993 and 1995. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 400 to 576 square feet of building area. One comparable also has a detached 400 square foot garage. These properties have sites ranging in size from 7,708 to 11,880 square feet of land area and are located

from 2.67 to 4.01 miles from the subject property. The sales occurred in January 2013 and June 2015 for prices ranging from \$85,000 to \$155,000 or from \$42.16 to \$75.10 per square foot of living area, including land. These comparables have improvement assessments ranging from \$26,664 to \$43,608 or from \$11.33 to \$21.63 per square foot of living area. Based on evidence the appellants requested the subject's improvement assessment be reduced to \$32,385 and the total assessment be reduced to \$39,996.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,862. The subject's assessment reflects a market value of \$216,582 or \$98.72 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. The subject property has an improvement assessment of \$64,251 or \$29.28 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with two-story dwellings of wood siding exterior construction that ranged in size from 1,813 to 2,520 square feet of living area. The dwellings were constructed from 1986 to 1989. Each home has a basement with two being finished, central air conditioning, one fireplace and a garage ranging in size from 400 to 528 square feet of building area. These properties have sites ranging in size from 10,009 to 16,200 square feet of land area and are located from .074 to .713 of a mile from the subject property. The sales occurred from July 2014 to February 2016 for prices ranging from \$200,000 to \$269,900 or from \$102.70 to \$112.70 per square foot of living area, including land. These properties have improvement assessments ranging from \$56,169 to \$76,054 or from \$26.76 to \$30.98 per square foot of living area.

Conclusion of Law

The appellants contend in part 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3. These comparables were similar to the subject in location, size, age, style and features. These properties sold from July 2014 to October 2014 for prices ranging from \$200,000 to \$269,900 or from \$102.70 to \$110.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$216,582 or \$98.72 per square foot of living area, including land, which is within the overall price range but below the range established by the best comparable sales in this record on a square foot basis. Less weight was given board of review sale #4 due to the fact this property sold more than one year after the assessment date. Less weight was given the sales provided by the appellants due to differences from the subject in location and the fact that comparable sale #3 did not sell proximate in time to the assessment

date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The appellants also contend unequal treatment in the subject's improvement assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The Board finds the board of review comparables are the most similar to the subject in location and also similar to the subject property in size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$26.76 to \$30.98 per square foot of living area. The subject's improvement assessment of \$29.28 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given the appellants' comparables due to differences from the subject property in location. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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.