



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

APPELLANT: Louise Chase
DOCKET NO.: 15-03929.001-R-1
PARCEL NO.: 01-27-300-009

The parties of record before the Property Tax Appeal Board are Louise Chase, 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: \$16,848
IMPR.: \$ 7,195
TOTAL: \$24,043

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 720 square feet of living area. The dwelling was built in 1960. The subject property is located in Antioch Township, Lake County, Illinois.

The appellant contends assessment inequity as the basis of the appeal due to its poor condition. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted three assessment comparables located from .05 to .36 of a mile from the subject. The comparables consist of one-story dwellings of wood siding exterior construction. One comparable was 61 years old. One comparable has a garage and one comparable has a shed. The dwellings range in size from 624 to 783 square feet of living area and have improvement assessments ranging from \$4,603 to \$19,575 or from \$7.37 to \$27.18 per square foot of living area.

In a letter, the appellant explained the subject dwelling is boarded, has been vacant since 1996 and is uninhabitable. The appellant argued the comparables have heat and water unlike the subject. The appellant listed items in need of repair to make the dwelling habitable including gutters, exterior paint, windows, doors, landscaping, furnace, plumbing, electrical system, flooring, kitchen repair, bathroom repair, driveway and fencing at an estimated cost of \$33,300. The appellant also submitted exterior photographs of the subject. 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 subject's final assessment of \$29,200. The subject property has an improvement assessment of \$12,352 or \$17.16 per square foot of living area. In support of the subject's assessment, the board of review submitted four assessment comparables located from .30 to .37 of a mile from the subject. The comparables consist of one-story dwellings of wood siding exterior construction that were built from 1945 to 1970. Three comparables have unfinished basements, one comparable has central air conditioning and three comparables have garages that range in size from 200 to 324 square feet of building area. The dwellings range in size from 613 to 824 square feet of living area and have improvement assessments ranging from \$20,206 to \$24,506 or from \$28.26 to \$38.29 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 taxpayer argued assessment inequity as the 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 has overcome this burden of proof .

The record contains seven assessment comparables for the Board's consideration. Based on the evidence contained in this record, each of the comparables are superior to the subject in condition. The Board of review did not refute the appellant's assertion that the subject dwelling was in poor condition and in need of major repairs and was uninhabitable. The Board gave no weight to comparables #1, #3 and #4 submitted by the board of review due to their unfinished basements, one comparable has central air conditioning and three comparables have garages, superior when compared to the subject. The remaining comparables have improvement assessments ranging from \$4,603 to \$23,288 or from \$7.37 to \$28.26 per square foot of living area. The subject property has an improvement assessment of \$12,352 or \$17.16 per square foot of living area. After considering adjustments to the comparables for their superior condition and features, the board find the subject's improvement assessment is excessive. Therefore, 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: December 19, 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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