



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

APPELLANT: Antonia Donoe
DOCKET NO.: 15-03956.001-R-1
PARCEL NO.: 04-20-304-007

The parties of record before the Property Tax Appeal Board are Antonia Donoe, 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: \$3,782
IMPR.: \$27,796
TOTAL: \$31,578

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 is improved with a one-story dwelling of wood siding exterior construction with 1,311 square feet of living area. The dwelling was constructed in 1976. Features of the home include a full unfinished basement, central air conditioning and a two-car attached garage with 571 square feet of building area. The property has an 8,580 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on three comparables improved with one-story dwellings with wood siding or aluminum siding exteriors that ranged in size from 1,247 to 1,400 square feet of living area. The dwellings were constructed from 1970 to 1978. Each comparable has an unfinished basement, two comparables have central air conditioning, one comparable has a fireplace and two comparables have garages with 360 and 624 square feet of building area, respectively. The comparables have sites ranging in size from 6,600 to 13,000

square feet of land area and are located from 1.03 to 2.53 miles from the subject property. These properties sold from October 2012 to August 2013 for prices ranging from \$30,000 to \$53,000 or from \$22.76 to \$37.86 per square foot of living area, including land. The comparables have improvement assessments ranging from \$20,428 to \$39,310 or from \$16.38 to \$28.08 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$9,217 and the total assessment be reduced to \$12,999.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,578. The subject's assessment reflects a market value of \$95,172 or \$72.59 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 has an improvement assessment of \$27,796 or \$21.20 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 one-story dwellings of wood siding, brick or vinyl exterior construction that ranged in size from 1,120 to 1,311 square feet of living area. The dwellings were built in 1976 or 1979. Each comparable has an unfinished basement, three comparables have central air conditioning, two comparables each have one fireplace and each comparable has a garage ranging in size from 440 to 528 square feet of building area. The comparables have sites of either 8,100 or 8,580 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located along the same street, within the same block and from .011 of a mile to .045 of a mile from the subject property. These properties sold from April 2013 to April 2015 for prices ranging from \$85,000 to \$125,000 or from \$64.84 to \$111.61 per square foot of living area, including land. The comparables have improvement assessments ranging from \$25,010 to \$28,507 or from \$21.44 to \$22.33 per square foot of living area.

The board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the comparable sales submitted by the board of review. The board of review comparables were most similar to the subject property in location as well as being similar to the subject in features. The comparables sold from April 2013 to April 2015 for prices ranging from \$85,000 to \$125,000 or from \$64.84 to \$111.61 per square foot of living area, including land. The two comparables that sold most proximate in time to the assessment date had prices of \$105,000 and \$125,000 or \$81.52 and \$111.61 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$95,172 or \$72.59 per square foot of living area, including land, which is within the range

established by the best comparable sales in this record. Less weight was given the appellant's comparables due to differences from the subject in location and the fact the sales did not occur 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 appellant also contends unequal treatment in the subject's improvement assessment as the 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 appellant has not met this burden.

The Board finds the board of review comparables are the most similar to the subject in location as well as being similar to the subject in 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 \$21.44 to \$22.33 per square foot of living area. The subject's improvement assessment of \$21.20 per square foot of living area falls below the range established by the best comparables in this record. Less weight was given the appellant's comparables due to location. Based on this record the Board finds the appellant 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 on this basis.

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.