



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

APPELLANT: Anthony Couvall
DOCKET NO.: 15-03957.001-R-1
PARCEL NO.: 08-16-304-003

The parties of record before the Property Tax Appeal Board are Anthony Couvall, 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: \$4,549
IMPR.: \$18,629
TOTAL: \$23,178

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 brick construction with 952 square feet of living area. The dwelling was constructed in 1947. Features of the home include a full unfinished basement, one fireplace and a detached one-car garage with 396 square feet of building area. The property has a 6,143 square foot site and is located in Waukegan, Waukegan 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 six comparables improved with one-story dwellings of wood siding or aluminum siding exterior construction that range in size from 864 to 988 square feet of living area. The dwellings were constructed from 1925 to 1949. Each comparable has an unfinished basement, one comparable has a fireplace and each comparable has a detached garage ranging in size from 140 to 322 square feet of building area. The comparables have sites ranging in size from 4,310 to 9,567 square feet of land area and are

located from .33 of a mile to 3.35 miles from the subject property. These properties sold from November 2013 to December 2014 for prices ranging from \$20,000 to \$38,000 or from \$21.28 to \$38.46 per square foot of living area, including land. The comparables have improvement assessments ranging from \$7,456 to \$15,192 or from \$7.93 to \$15.57 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$6,450 and the total assessment be reduced to \$10,999.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,178. The subject's assessment reflects a market value of \$69,855 or \$73.38 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 \$18,629 or \$19.57 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 or brick exterior construction that range in size from 864 to 1,408 square feet of living area. The dwellings were constructed from 1930 to 1958. Each comparable has a basement, one comparable has central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 384 to 576 square feet of building area. The comparables have sites ranging in size from 5,359 to 12,398 square feet of land area. Each property has the same assessment neighborhood code as the subject property and are located from .069 of a mile to .495 of a mile from the subject property. The sales occurred from June 2013 to July 2015 for prices ranging from \$58,000 to \$128,000 or from \$67.13 to \$90.91 per square foot of living area, including land. These properties have improvement assessments ranging from \$17,346 to \$29,206 or from \$15.35 to \$21.32 per square foot of living area. The board of review requested the subject's assessment be sustained.

Conclusion of Law

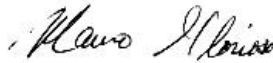
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains ten sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable sales #2, #3 and #4 due to differences from the subject property in location. The Board gives less weight to board of review sale #1 due to differences from the subject dwelling in size. The remaining comparables submitted by the parties sold for prices ranging from \$28,000 to \$103,900 or from \$32.41 to \$88.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$69,855 or \$73.38 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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 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 appellant has not met this burden.

Of the ten comparables in the record, the Board finds appellant's comparable #1 and board of review comparables #2, #3, and #4 are most similar to the subject in location, age, size and features. These comparables have improvement assessments ranging from \$15.35 to \$21.32 per square foot of living area. The subject's improvement assessment of \$19.57 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 assessment was inequitable and 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.



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: July 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 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.