



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

APPELLANT: Igor Fertelmeyster
DOCKET NO.: 15-03979.001-R-1 through 15-03979.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Igor Fertelmeyster, 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:

| DOCKET NO | PARCEL NUMBER | LAND | IMPRVMT | TOTAL |
|------------------|---------------|-------|---------|----------|
| 15-03979.001-R-1 | 09-24-307-012 | 9,903 | 41,888 | \$51,791 |
| 15-03979.002-R-1 | 09-24-307-011 | 9,857 | 0 | \$9,857 |

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 bi-level¹ dwelling of frame construction containing 1,904 square feet of above ground living area with 840 square feet of finished area in the lower level. The dwelling was constructed in 1990 and features central air conditioning, two fireplaces and an 840 square foot integrated garage on the lower level. The subject is situated on two parcels (09-24-307-011 and 09-24-307-012) which contain 6,251 and 6,280 square feet of land area, respectively, for a combined total of 12,531 square feet of land area. The subject is located in Wauconda, Wauconda Township, Lake County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables. These comparables are two-story frame dwellings built between 1988 and 1996. They range in size

¹ The grid analysis refers to this design/number of stories as "split". The Property Record Cards submitted in evidence by the board of review describe the subject and similar comparables as "bi-level".

from 1,704 to 2,174 square feet of living area. They have sites than range in size from 8,050 to 8,862 square feet of land area and are located from .15 to .92 of a mile from the subject. The comparables sold between September 2014 and February 2016 for prices ranging from \$168,000 to \$177,000 or from \$77.27 to \$101.53 per square foot of living area land included. The comparables have improvement assessments ranging from \$34,423 to \$38,961 or from \$17.04 to \$22.56 per square foot of living area. The appellant also submitted a letter to the Board stating an independent appraisal was conducted in 2013 with an appraisal value of \$170,000 and that the 2014 assessment had been adjusted accordingly. The appellant also stated that in 2015 land values in his neighborhood had increased by approximately 9% while building assessments on the same parcels had decreased by 6.5% to 10.5%. The subject's improvement increased by 17% in the same time period. The appellant submitted assessment information on seven nearby parcels to support this claim. The appellant is not disputing the land assessment of the second parcel (09-24-307-011).

Based on this evidence, the appellant requested the subject's land assessment of the first parcel (09-24-307-012) be increased to \$10,062 or \$1.60 per square foot of land area and the subject's improvement assessment be reduced to \$37,380 or \$19.63 per square foot of living area. The appellant's requested total assessment of \$47,442 for the first parcel, when combined with the assessed value of the second parcel or \$9,857, results in a total assessed value for the subject of \$57,299. This assessment reflects a market value of approximately \$171,914 or \$90.29 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for both parcels of the subject of \$67,485. The subject's assessment reflects a market value of \$203,391 or \$106.82 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 \$47,725 or \$25.07 per square foot of living area.

In support of the subject's assessment the board of review submitted information on four comparables. The comparables are described as bi-level or tri-level frame dwellings that were built between 1983 and 1997. They range in size from 1,164 to 1,453 square feet of above ground living area with lower level finished areas ranging in size from 572 to 1,432 square feet. The comparables feature central air conditioning and garages that range in size from 400 to 540 square feet of building area. Two comparables feature fireplaces. The comparables have sites that range in size from 6,049 to 8,750 square feet of land area and are located from .67 to .94 of a mile from the subject. They sold between May 2013 and July 2015 for prices ranging from \$155,000 to \$187,052 or from \$106.68 to \$160.70 per square foot of living area land included. The comparables have improvement assessments ranging from \$31,923 to \$38,511 or from \$26.50 to \$29.75 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 appellant contends in part unequal treatment as a basis for the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear

the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

The parties submitted eight equity comparables for the Board's consideration. The Board gave less weight to the board of review's comparables and to appellant's comparable #4 based on their dissimilar dwelling sizes as compared to the subject. The Board finds the best evidence of assessment equity in the record to be the appellant's comparables #1, #2 and #3. These three comparables are similar to the subject in location, age and dwelling size. They have improvement assessments ranging from \$20.20 to \$22.56 per square foot of living area. The subject's improvement assessment of \$25.07 per square foot of living area falls above the range established by the most similar comparables in the record. This inequity is supported by the letter submitted by the appellant in which the appellant listed seven properties in close proximity to the subject which had their improvement assessments reduced by 6.6% to 10.6% from 2014 to 2015 while the subject's improvement assessment increased by 17%. Therefore, the Board finds a reduction in the subject's improvement assessment based on equity is warranted.

The taxpayer also argued overvaluation as an alternative basis of the appeal. 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 based on overvaluation is not warranted.

After the reduction in assessment based on equity, the total assessed value of the subject's two parcels is \$61,648 which reflects a fair market value of approximately \$185,000 based on the statutory level of assessment. The Board finds this market value is supported by the market value contained in the record. Therefore, the Board finds no further reduction based on overvaluation 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: February 20, 2018



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

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