



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

APPELLANT: Mark & Mary Larson
DOCKET NO.: 15-04071.001-R-1
PARCEL NO.: 06-28-113-024

The parties of record before the Property Tax Appeal Board are Mark & Mary Larson, the appellants, by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$4,356
IMPR.: \$19,680
TOTAL: \$24,036

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 consists of a one-story dwelling of frame construction with 960 square feet of living area. The dwelling was constructed in 1975. Features of the home include a full unfinished basement and a 480 square foot garage. The property has a 4,356 square foot site and is located in Round Lake Park, Avon Township, Lake County.

The appellants contend both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellants submitted information on 71 equity comparables and seven sales comparables. The equity comparables had varying degrees of similarity when compared to the subject with 38 comparables lacking basements. They are described as one-story dwellings built between 1965 and 1985. The dwelling sizes are within 10% of the subject's square feet of living area. They are located within .5 miles from the subject. No information was submitted by the appellants regarding basement finish, central air conditioning, fireplaces,

exterior construction or garages. They have improvement assessments ranging from \$8,476 to \$23,148 or from \$9.17 to \$22.44 per square foot of living area. The seven comparable sales are described as 1-story frame dwellings built between 1968 and 1986. They range in size from 864 to 1,053 square feet of living area. Three comparables feature unfinished basements and four have garages. These seven comparables sold between January 2014 and January 2015 for prices ranging from \$35,500 to \$66,500 or from \$36.56 to \$72.92 per square foot of living area land included.

Based on this evidence, the appellants requested the improvement assessment be reduced to \$8,806 or \$9.17 per square foot of living area. The requested reduction in the improvement assessment would result in the total assessment being reduced to \$13,161 or a market value of approximately \$39,500 or \$41.15 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 the subject of \$27,469. The subject's assessment reflects a market value of \$82,788 or \$86.24 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 \$23,113 or \$24.08 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 one-story frame dwellings built between 1973 and 1984. They range in size from 912 to 975 square feet of living area. Three comparables feature unfinished basements, two have central air conditioning and one features a garage. They sold from January 2013 through June 2015 for prices ranging from \$66,500 to \$95,000 or from \$72.92 to \$97.44 per square foot of living area land included. The four comparables have improvement assessments ranging from \$16,959 to \$24,668 or from \$17.67 to \$25.30 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants argued that the board of review's failure to respond or object to the appellants' comparables should serve as an admission that the appellants' comparables are acceptable. Counsel also argued that an analysis of raw sales prices per square foot "does not take into account the fundamental concept of using a median sale price/SF to determine market value." Appellant's counsel further argued that using a median sale price per square foot "is more accurate and should be standard practice for determining fair market value."

Conclusion of Law

The appellants contend 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.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellants' argument that the Board should adopt a standard practice of using the median sale price per square foot of living area, including land, of those comparables deemed best in determining fair market value because it is "more accurate." Contrary to this argument, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing legal principles and contrary to the assertion of the appellants' counsel in the rebuttal brief, there is no indication that a "median sale price per square foot" is the fundamental or primary means to determine market value.

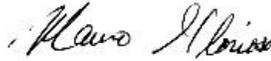
The appellants submitted 71 equity comparables for the Board's consideration. The Board gave less weight to 38 of the appellants' comparables based on their lack of a basement as compared to the subject. The Board also gave less weight to board of review comparable #1 for its crawl-space foundation as compared to the subject's basement. Despite the lack of information regarding basement finish, fireplaces, central air conditioning, garages and exterior construction of the appellants' comparables, the Board finds the best evidence of assessment equity in the record to be the board of review's comparables #2, #3 and #4 and the appellants' 33 comparables that have basements. These comparables had improvement assessments ranging from \$9.17 to \$25.30 per square foot of living area. However, only one comparable has an assessment greater than the subject on a square foot basis, and this property is superior to the subject property with central air conditioning. Eliminating board of review comparable #4 results in a range from \$9.17 to \$20.95 per square feet of living area. The subject's improvement assessment of \$24.08 per square foot of living is above all but one comparable in the record. Therefore, the Board finds a reduction based on equity is warranted.

The taxpayers 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 a further reduction based on overvaluation is not justified.

The parties submitted eleven comparable sales for the Board's consideration. The Board gave less weight to board of review comparable #4 based on its sale date of January 2013 which is not proximate in time to the subject's assessment date of January 1, 2015. The Board also gave less weight to board of review comparable #1 and to appellants' comparables #3, #4, #5 and #7 based on their lack of a basement as compared to the subject. The Board finds the best evidence of market value in the record to be board of review comparables #2 and #3 and appellants' comparables #1, #2 and #6. They sold from September 2014 through June 2015 for prices ranging from \$35,500 to \$85,000 or from \$36.98 to \$89.47 per square foot of living area including land. The subject's assessment, after considering the reduction in value based on

assessment equity, reflects a value of \$72,441 or \$75.46 per square foot of living area, land included, which is within the range established by the most similar comparables on both a total market value basis as well as a per square foot basis. Based on this evidence the Board finds a further reduction in the subject's assessment based on overvaluation 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. 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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