



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

APPELLANT: Tim Genengels
DOCKET NO.: 15-04073.001-R-1
PARCEL NO.: 06-17-108-003

The parties of record before the Property Tax Appeal Board are Tim Genengels, the appellant, by attorney Jessica Hill-Magiera 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: \$6,288
IMPR.: \$12,607
TOTAL: \$18,895

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 1.5-story dwelling of frame construction with 1,327 square feet of living area. The dwelling was constructed in 1948. Features of the property include a crawl space foundation, central air conditioning and a detached garage with 572 square feet of building area. The property has an 8,220 square foot site and is located in Round Lake Heights, Avon Township, Lake County.

The appellant contends both assessment inequity with respect to the improvement and overvaluation as the bases of the appeal. In support of the assessment inequity argument the appellant submitted limited information on 15 equity comparables improved with 1.5-story dwellings that ranged in size from 1,200 to 1,449 square feet of living area and were constructed from 1945 to 1948. The comparables have improvement assessments ranging from \$8.97 to \$12.56 per square foot of living area. The comparables were located from .09 to .42 of a mile from the subject property. The appellant indicated the subject's improvement assessment of

\$13.02 per square foot of living area is \$2.07 per square foot higher than the median building assessment.

With respect to the overvaluation argument the appellant submitted a property tax analysis using six comparable sales, five of which were described as being improved with 1.5-story dwellings or 1-story with finished attic dwellings; the appellant failed to provide a style description for comparable #5. The comparables ranged in size from 1,151 to 1,470 square feet of living area. The dwellings were constructed from 1933 to 1964. Two comparables each had one fireplace and each comparable has a garage ranging in size from 273 to 616 square feet of building area. The comparables were located from .05 to .91 of a mile from the subject property. The sales occurred from April 2014 to March 2015 for prices ranging from \$20,000 to \$62,000 or from \$15.62 to \$47.51 per square foot of living area, including land. The analysis provided by the appellant included adjustments to the comparables for differences from the subject to arrive at an "equalized sale price" for each comparable ranging from \$26,038 to \$65,230 or from \$19.62 to \$49.16 per square foot of living area. There was no indication who prepared the analysis or the qualifications of the preparer of the analysis. The analysis arrived at a market value request of \$35,764.

Based on this evidence the appellant requested the subject's assessment be reduced to \$11,920.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,570. The subject's assessment reflects a market value of \$71,037 or \$53.53 per square foot of living area, including land when using the 2015 three-year average median level of assessments for Lake County of 33.18% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$17,282 or \$13.02 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 1.5-story dwellings of frame construction that ranged in size from 1,175 to 1,457 square feet of living area. The dwellings were constructed from 1940 to 1947. One comparable had an unfinished basement, three comparables had central air conditioning, three comparables each had one fireplace and three comparables had garages with either 288 or 400 square feet of building area. The comparables were located from .2 of a mile to 1.314 miles from the subject property. The sales occurred from November 2014 to September 2015 for prices that ranged from \$62,000 to \$96,000 or from \$47.51 to \$74.25 per square foot of living area, including land. These same comparables had improvement assessments that ranged from \$12,297 to \$14,880 or from \$9.42 to \$12.66 per square foot of living area. Board of review comparable #1 was also used by the appellant as equity comparable #2 and comparable sale #3. Board of review comparable #2 was also used as appellant's equity comparable #3.

The appellant's counsel submitted rebuttal comments with respect to the board of review comparables and agreed that board of review comparables #1, #2 and #3 were acceptable.

Conclusion of Law

The taxpayer contends in part 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

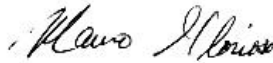
unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted on this basis.

The record contains seventeen comparables submitted by the parties to support their respective positions with two being common to both parties. These comparables had varying degrees of similarity to the subject property. The Board gave less weight to board of review comparable #4 due to differences from the subject in location, foundation and lack of a garage. The remaining comparables have improvement assessments ranging from \$8.97 to \$12.66 per square foot of living area. The two common comparables submitted by the parties had improvement assessments of \$9.42 and \$9.61 per square foot of living area, respectively. The subject's improvement assessment of \$17,282 or \$13.02 per square foot of living area falls above the range established by best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment to \$9.50 per square foot of living area is appropriate.

The appellant also argued overvaluation as a 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). After considering the reduction to the subject's assessment based on assessment inequity, the Board finds a further reduction in the subject's based on overvaluation is not justified.

The subject's assessment after making the adjustment for assessment inequity reflects a market value of \$56,947 or \$42.91 per square foot of living area, including land, when applying the 2015 three-year average median level of assessments for Lake County of 33.18% as determined by the Illinois Department of Revenue. Excluding appellant's comparable sale #5 due to a lack of style description and board of review sale #4 due to differences from the subject in location, size, foundation and lack of a garage, the comparables had prices ranging from \$19.05 to \$74.25 per square foot of living area, including land. The subject's revised total assessment reflects a market value well supported by these sales and no further reduction is justified based on overvaluation.

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: August 18, 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.