



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

APPELLANT: William Saunders  
DOCKET NO.: 15-04079.001-R-1  
PARCEL NO.: 14-20-303-011

The parties of record before the Property Tax Appeal Board are William Saunders, the appellant, 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:** \$23,131  
**IMPR.:** \$76,142  
**TOTAL:** \$99,273

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 1-story dwelling of frame construction with 1,603 square feet of living area. The dwelling was constructed in 1969<sup>1</sup> and features a full unfinished basement, central air conditioning, two fireplaces and two garages, a 2-car attached garage plus a 2-car detached garage, totaling 942 square feet of building area. The subject is situated on a 32,289 square foot site located in Lake Zurich, Ela 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 limited information on 15 equity comparables and five sales comparables. The equity comparables are described as 1-story dwellings ranging

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<sup>1</sup> The appellant reports the construction date of the dwelling as 1971 but supplied no evidence to support the claim. The board of review reports the dwelling was built in 1969 and submitted a Property Record Card indicating the subject was built in 1969 and has an effective date of 1971.

in size from 1,452 to 1,752 square feet of living area. They were built between 1961 and 1979. Ten comparables feature basements. No information was provided regarding basement finish, central air conditioning, fireplaces or exterior construction. They are located a distance of .28 to .90 of a mile from the subject. They have improvement assessments ranging from \$41,205 to \$76,184 or from \$28.28 to \$47.59 per square foot of living area. The appellant requested the improvement assessment be reduced to \$45,334 or \$28.28 per square foot of living area.

The appellant also submitted five sales comparables. They are described as 1-story dwellings of brick or frame construction ranging in size from 1,452 to 1,750 square feet of living area. They were built between 1958 and 1977. One comparable features an unfinished basement and three have fireplaces. All of the comparable have garages that range in size from 273 to 552 square feet of building area. They are located a distance of .30 to 1.00 mile from the subject. These comparables sold between March 2014 and October 2015 for prices ranging from \$145,007 to \$245,000 or from \$97.85 to \$145.66 per square foot of living area land included. The appellant requested the total assessment be reduced to \$68,465 which reflects a fair market value of \$205,416 or \$128.14 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 \$102,007. The subject's assessment reflects a market value of \$307,435 or \$191.79 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 \$78,876 or \$49.21 per square foot of living area.

In support of the subject's assessment the board of review submitted information on four equity comparables and four sales comparables. The equity comparables are described as 1-story brick or frame dwellings built between 1949 and 1989 and ranging in size from 1,436 to 1,742 square feet of living area. They feature unfinished basements, central air conditioning and garages that range in size from 400 to 700 square feet of building area. Three have 1 or 2 fireplaces. The comparables have improvement assessments ranging from \$68,578 to \$84,841 or from \$45.89 to \$48.70 per square foot of living area.

The board of review also submitted information on four sales comparables. They are described as 1-story frame dwellings built in 1987 or 1998. They range in size from 1,390 to 2,373 square feet of living area. They feature unfinished basements, central air conditioning and garages that range in size from 420 to 504 square feet of building area. Three have fireplaces. They sold from May 2015 through April 2016 for prices ranging from \$305,000 to \$330,000 or from \$139.06 to \$219.42 per square foot of living area land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel compares and contrasts the comparables submitted by both parties.

### **Conclusion of Law**

The taxpayer contends assessment inequity as one of the bases 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 based on equity is warranted.

The Board gave less weight to appellant's comparables #1 through #5 based on lack of basements. The Board also gave less weight to appellant's comparables #1 through #15 based on lack of information regarding basement finish, central air conditioning, fireplaces and exterior construction. The Board also gave less weight to board of review equity comparables #1 and #4 based distance from subject and/or dissimilar age of the dwelling. The Board finds the most similar equity comparables in the record to be board of review comparables #2 and #3. These comparables had improvement assessments of \$47.59 and \$47.76 per square foot of living area. The subject's improvement assessment of \$49.21 per square foot of living area falls above the two most similar comparables in the record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on equity is justified.

The taxpayer also contends in part overvaluation as the 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).

Both parties submitted nine sales comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #3, #4 and #5 based on lack of basement as compared to the subject's unfinished basement. The Board also gave less weight to the board of review sales comparables #1 and #3 based on a significantly larger dwelling size and/or sale dates occurring in 2016 and not as proximate in time to the subject's assessment date of January 1, 2015 as other comparable sales. The Board finds the appellant's comparable #3 and the board of review comparables #2 and #4 are most similar to the subject and sold for prices ranging from \$195,000 to \$325,000 or from \$134.30 to \$219.42 per square foot of living area including land. The subject's assessment reflects a market value of \$307,435 or \$191.79 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 no further reduction in the subject's assessment 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.



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.