



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

APPELLANT: Raymond & Denise Zeman
DOCKET NO.: 15-04082.001-R-1
PARCEL NO.: 05-01-401-005

The parties of record before the Property Tax Appeal Board are Raymond & Denise Zeman, the appellants, 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 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: \$8,126
IMPR.: \$41,167
TOTAL: \$49,293

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 is improved with a split-level style single family dwelling of wood siding exterior construction with 1,056 square feet of above ground living area. The dwelling was constructed in 1980. Features of the property include a lower level with 845 square feet of finished area, central air conditioning and a detached garage with 528 square feet of building area. The property has a 6,610 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted a property tax analysis using five comparable sales improved with four split-level dwellings and a tri-level style dwelling that range in size from 948 to 1,300 square feet of above ground living area. The dwellings were constructed from 1968 to 1989. Each comparable has a finished lower level ranging in size from 422 to 768 square feet of living area

and five comparables have garages ranging in size from 480 to 735 square feet of building area. The comparables sold from February 2014 to June 2015 for prices ranging from \$74,000 to \$170,000 or from \$73.26 to \$130.77 per square foot of living area, including land. The analysis provided by the appellants included adjustments to the comparables for differences from the subject to arrive at an "equalized sale price" for each comparable ranging from \$73,303 to \$129,410 or from \$69.79 to \$122.55 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 \$97,672.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,293. The subject's assessment reflects a market value of \$148,562 or \$140.68 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with split level style dwellings with wood siding exteriors that ranged in size from 960 to 1,092 square feet of above grade living area. The dwellings were constructed from 1978 to 1989. Each comparable has a lower level with finished area containing either 768 or 787 square feet and central air conditioning. One comparable has a fireplace and three comparables have garages ranging in size from 440 to 550 square feet of building area. The comparables sold from March 2015 to May 2016 for prices ranging from \$140,000 to \$160,000 or from \$141.94 to \$158.73 per square foot of living area, including land. The board of review provided copies of the property record cards for each comparable, which identified the seller, date of sale and purchase price. The board of review requested the assessment be sustained.

In rebuttal the appellants' counsel indicated that appellants' comparables #2, #3 and #4 are acceptable sales noting that comparable #2 has a fireplace and each comparable has an extra half bathroom.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine sales submitted by the parties to support their respective positions. The Board gives less weight to board of review sale #1 as this property sold in May 2016, not proximate in time to the assessment date at issue. Appellants' comparable #5 and board of review comparables #2, #3 and #4 have a relatively close price range from \$130,000 to \$170,000 or from \$130.77 to \$158.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$148,562 or \$140.68 per square foot of living area, including land, which is supported by these sales. The Board finds the board of review provided

copies of the property record cards of its comparables, which adds to the credibility of its data. The four remaining sales provided by the appellants had significantly lower prices ranging from \$74,000 to \$95,000, which seem to be outliers. Furthermore, the appellants did not provide any background data to support the circumstances surrounding these sales, which detracts from the weight that can be given these comparable sales. Based on this evidence the Board finds 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: 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.