



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

APPELLANT: Anna Hajduk
DOCKET NO.: 15-04089.001-R-1
PARCEL NO.: 06-02-406-003

The parties of record before the Property Tax Appeal Board are Anna Hajduk, 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 **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: \$3,406
IMPR.: \$17,525
TOTAL: \$20,931

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 one-story dwelling of frame construction with 1,003 square feet of living area. The dwelling was constructed in 1940. Features of the home property include a slab foundation and a detached garage with 440 square feet of living area. The property has a 17,838 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a property tax analysis using nine comparable sales improved with one-story dwellings that ranged in size from 840 to 1,236 square feet of living area. The dwellings were constructed from 1935 to 1957. One comparable has a basement and seven comparables have garages ranging in size from 240 to 570 square feet of building area. The sales occurred from July 2014 to July 2015 for prices ranging from \$20,000 to \$54,000 or from \$18.37 to \$49.00 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 \$1,762 to \$44,501. 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 \$38,200.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,931. The subject's assessment reflects a market value of \$63,083 or \$62.89 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 one-story dwellings of wood siding exterior construction that ranged in size from 1,016 to 1,056 square feet of living area. The dwellings were constructed from 1936 to 1950. Three comparables have central air conditioning, three comparables each have one fireplace and one comparable has a garage. The comparables have sites ranging in size from 14,846 to 24,719 square feet of land area. The comparables sold from September 2013 to March 2015 for prices ranging from \$65,000 to \$78,000 or from \$58.04 to \$75.69 per square foot of living area, including land. The board of review requested the subject's assessment be sustained.

The appellant's counsel submitted rebuttal comments indicating that board of review comparable sale #1 was acceptable; board of review sales #2 and #3 had no garages; and board of review comparable sales #2 and #4 sold in 2013 and were too remote in time to establish a market value as of January 1, 2015.

Conclusion of Law

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

The record contains 13 sales submitted by the parties to support their respective positions. The Board gave little weight to the adjustments to the appellant's comparable sales as there was no foundation in support of the adjustment process, however, the Board will consider the raw sales data presented by the appellant. The Board gave less weight to appellant's comparables #1, #3, #5 and #9 due to differences from the subject in location. The remaining comparables had varying degrees of similarity when comparable to the subject property. These comparables had prices ranging from \$35,000 to \$78,000 or from \$39.64 to \$75.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$63,083 or \$62.89 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board finds the subject's assessment is supported by the best sales in this record. In conclusion, 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. 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: September 22, 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 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

AGENCY

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