



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

APPELLANT: David Radtke
DOCKET NO.: 15-04090.001-R-1
PARCEL NO.: 06-10-315-005

The parties of record before the Property Tax Appeal Board are David Radtke, 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 **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: \$13,288
IMPR.: \$50,788
TOTAL: \$64,076

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 2-story frame dwelling constructed in 1995 on a crawl-space foundation. The dwelling contains 2,312 square feet of living area. Features of the home include central air conditioning, a fireplace and a 441 square foot garage. The site contains 14,810 square feet of land area and is located in Round Lake Beach, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable properties. They are described as 2-story¹ frame dwellings ranging in size from 1,837 to 2,261 square feet of living area. They were built between 1992 and 2000 and feature garages. Six of the comparables also feature basements, one

¹ Although the grid analysis indicates appellant's comparable #1 is a 2-story dwelling, the photographic evidence clearly shows it is a bi-level or raised ranch with a garage on the lower level.

with finished area. Five have fireplaces. No information was submitted on central air conditioning. The sites range in size from 7,697 to 13,504 square feet of land area and are located from .26 to .73 of a mile from the subject. The comparables sold between January 2014 and October 2015 for prices ranging from \$90,000 to \$170,000 or from \$39.81 to \$81.15 per square foot of living area including land.

Based on this evidence, the appellant requested the total assessment be reduced to \$45,126 or a market value of approximately \$135,400 or \$58.56 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 \$64,076. The subject's assessment reflects a market value of \$193,116 or \$83.53 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. They are described as 2-story² frame dwellings built between 1993 and 2000 and ranging in size from 1,976 to 2,331 square feet of living area. They feature basements, three with finished areas. The comparables also feature central air conditioning and garages. Three have fireplaces. The sites range in size from 7,451 to 24,394 square feet of land area and are located from .21 to .48 of a mile of the subject. The comparables sold between November 2013 and July 2015 for prices ranging from \$175,000 to \$223,000 or from \$85.12 to \$108.81 per square foot of living area including land.

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

In written rebuttal, counsel for the appellant cited differences between the board of review comparables and the subject. 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 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.

² Although the grid analysis left Design/Number of Stories blank for board of review comparables #2 and #3, the property record cards submitted in evidence by the board of review and the photographic evidence indicate both comparables are 2-story dwellings.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellant's 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 appellant's 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 Board finds none of the comparable sales submitted by either party were particularly similar to the subject. The Board gave less weight to board of review comparable #2 which sold in 2013, not proximate in time to the subject's assessment date of January 1, 2015. The appellant's comparables differed from the subject in dwelling size, site size, style, foundation and/or features such as central air conditioning, fireplaces and basement finish as compared to the subject. The board of review comparables differed from the subject in site size, dwelling size and/or features such as fireplaces, foundations and basement finished area. Recognizing these discrepancies, the Board finds the best evidence of market value to be appellant's comparable #2-#5 and board of review comparable #1. These comparables are smaller than the subject and have unfinished basements as compared to the subject's crawl-space foundation but are otherwise similar to the subject in location, exterior construction and age. These comparables sold from January 2014 through October 2015 for prices ranging from \$102,500 to \$182,500 or from \$51.35 to \$89.37 per square foot of living area including land. The subject's assessment reflects a market value of \$193,116 or \$83.53 per square foot of living area, including land, which is within the range established by the best comparable sales on a per square foot basis. The subject's assessment is above the comparables on a total market value basis but this is expected given the subject's larger dwelling size. Based on this evidence the Board finds no 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. 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

AGENCY

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