FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Carol M. Mueller
DOCKET NO.: 15-04304.001-R-1
PARCEL NO.: 05-16-101-006

The parties of record before the Property Tax Appeal Board are Carol M. Mueller, the appellant, by 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:	$5,571
IMPR.:	$25,061
TOTAL:	$30,632

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 one-story dwelling of frame construction with 758 square feet of living area. The dwelling was built in 1938 and has a crawl-space foundation. The property has a 7,231 square foot site and is located in Fox Lake, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales that were located from .37 to .91 of a mile from the subject property. The comparables had varying degrees of similarity to the subject. The comparables had sale dates ranging from April 2014 to June 2015 for prices ranging from $18,200 to $55,900 or from $20.45 to $59.93 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $30,632. The subject's assessment reflects a market value of

$92,321 or $121.80 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 three comparable sales that were located from .15 to .31 of a mile from the subject property. The comparables had varying degrees of similarity to the subject. The comparables had sale dates ranging from October 2012 to February 2015 for prices ranging from $75,000 to $157,500 or from $120.97 to $390.63 per square foot of living area including land.

The board of review submitted a location map and a brief arguing that the appellant's comparables are not located on Cedar Island like the subject. The board of review also disclosed that Cedar Island is only accessible by boat or snowmobile and that only one of the appellant's comparables has water influences. In addition, appellant's comparable #7 is in "Poor condition due to holes in roof, raccoons taken residency and the house is uninhabitable".

The appellant submitted rebuttal critiquing the board of review's evidence and arguing that there are other better comparable sales in evidence.

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 Board finds the best evidence of market value to be the board of review's comparable sales #1 and #2. These comparables were most similar to the subject in location, style and exterior construction. These comparables also sold proximate in time to the January 1, 2015 assessment date at issue. These most similar comparables sold in June 2014 and February 2015 for prices of $157,500 and $75,000 or $120.97 and $390.63 per square foot of living area, including land. The Board finds that even though the best comparables are not that similar in size and age when compared to the subject, they are located on Cedar Island like the subject. The Board further finds that properties on Cedar Island are unique in that they are only accessible by boat or snowmobile, which was not refuted by the appellant. The subject's assessment reflects a market value of $92,321 or $121.80 per square foot of living area, including land, which is supported by the market values of the best comparable sales in this record. The Board gave less weight to the appellant's comparables due to their lack of waterfront access or their poor condition, unlike the subject. The Board also gave less weight to the board of review's comparable #3 due to its sale occurring greater than 26 months prior to the January 1, 2015 assessment date at issue. 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. 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

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

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: March 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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