



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

APPELLANT: Christopher & Karen Fries
DOCKET NO.: 15-04396.001-R-1
PARCEL NO.: 10-24-106-026

The parties of record before the Property Tax Appeal Board are Christopher and Karen Fries, 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: \$24,602
IMPR.: \$47,005
TOTAL: \$71,607

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 tri-level style single family dwelling of wood siding exterior construction with 1,152 square feet of above ground living area. The dwelling was constructed in 1962. Features of the home include a lower level with 600 square feet of which 420 square feet of area is finished; central air conditioning, one fireplace and a detached garage with 440 square feet of building area. The subject property has a 43,400 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales improved with three tri-level style dwellings and two split-level style dwellings that range in size from 1,224 to 1,350 square feet of above ground living area. The dwellings were constructed from 1955 to 1976. Each comparable has a lower level with finished area ranging in size from 464 to 950 square feet. The appellants

indicated that two of the comparables each have one fireplace and each comparable has a garage ranging in size from 484 to 720 square feet of building area. These properties have sites ranging in size from 8,680 to 21,080 square feet of land area. The comparables sold from April 2014 to November 2015 for prices ranging from \$90,169 to \$213,000 or from \$73.67 to \$158.96 per square foot of above ground living area, including land. The appellants' analysis included adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$96,938 to \$203,160. The appellants requested the subject's assessment be reduced to \$66,421 to reflect a market value of \$199,283.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,607. The subject's assessment reflects a market value of \$215,814 or \$187.34 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 three tri-level style dwellings and one split-level style dwelling with wood siding exteriors that range in size from 1,080 to 1,350 square feet of above ground living area. Each comparable has a lower level with finished area ranging from 420 to 992 square feet, one comparable also has a basement with 648 square feet of finished area, each comparable has central air conditioning, three comparables have one or two fireplaces and each comparable has a garage ranging in size from 462 to 556 square feet of building area. Each comparable is located in the same assessment neighborhood as the subject property with sites ranging in size from 10,167 to 14,260 square feet of land area. These properties sold from November 2014 to August 2015 for prices ranging from \$210,500 to \$254,000 or from \$181.48 to \$204.17 per square foot of living area, including land.

The appellants' counsel submitted rebuttal comments indicating that each of the board of review comparables was acceptable with board of review comparables #3 and #4 supporting an assessment reduction. The appellants argued the median sale price of the comparables in the record was \$158.96 per square foot of living area and should be used to reduce subject's assessment to \$61,033.

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 evidence in the record supports a reduction in the subject's assessment.

The record contains nine sales submitted by the parties to support their respective positions. The Board gives less weight to appellants' sale #1 as this property appears to be an outlier when compared the prices of the other sales in the record and the comparable was not similar to the subject in age. The Board gives less weight to appellants' comparables #2 and #3 as well as board of review comparable #4 due to differences from the subject in style. The Board gives less

weight to appellants' comparable #3 due to differences from the subject in age. The Board finds the best comparables in the record were appellants' sales #4 and #5 and board of review sales #1 and #2. These comparables were similar to the subject in age and features but each has a significantly smaller site than the subject property. The sales occurred from May 2014 to August 2015 for prices ranging from \$171,200 to \$254,000 or from \$126.81 to \$204.17 per square foot of living including land. The subject's assessment reflects a market value of \$215,814 or \$187.34 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported given the fact the subject's site is significantly larger than each of the comparables. 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



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: October 20, 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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