



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

APPELLANT: Bruce Brueckert
DOCKET NO.: 15-04400.001-R-1
PARCEL NO.: 06-28-104-028

The parties of record before the Property Tax Appeal Board are Bruce Brueckert, 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 **A Reduction** 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: \$4,463
IMPR.: \$12,127
TOTAL: \$16,590

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 wood siding exterior construction with 1,176 square feet of living area. The dwelling was constructed in 1963. Features of the property include a crawl space foundation and a detached garage with 528 square feet of building area. The property has a 4,463 square foot site and is located in Round Lake Park, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information disclosing the subject property was purchased in May 2013 for a price of \$22,000 or \$18.71 per square foot of living area, including land. The evidence disclosed the property was sold at a Sheriff sale.

The appellant also submitted information on four comparable sales described as being improved with one-story dwellings that ranged in size from 960 to 1,248 square feet of living area. These

dwelling were built from 1950 to 1974. Two comparables have unfinished basements, one comparable has a fireplace and three comparables have garages ranging in size from 240 to 440 square feet of building area. The comparables have sites ranging in size from 4,356 to 5,663 square feet of land area and are located from .25 of a mile to .35 of a mile from the subject property. The sales occurred from January 2014 to February 2015 for prices ranging from \$35,500 to \$50,000 or from \$36.56 to \$43.87 per square foot of living area, including land. The appellant's submission included adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$36,324 to \$51,512. The appellant requested the subject's assessment be reduced to \$7,333 to reflect a market value of \$22,001.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,103. The subject's assessment reflects a market value of \$75,657 or \$64.33 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 or vinyl siding exteriors that range in size from 1,080 to 1,248 square feet of living area. The dwellings were constructed from 1952 to 1965. Each comparable has a crawl space foundation, two comparables have central air conditioning, two comparables each have one fireplace and two comparables have garages with 440 and 528 square feet of building area respectively. The comparables have sites ranging in size from 5,663 to 11,200 square feet of land area and each has the same assessment neighborhood code as the subject property. The comparables sold from October 2014 to February 2016 for prices ranging from \$50,000 to \$66,000 or from \$40.06 to \$61.11 per square foot of living area, including land. Board of review sale #1 is the same property as appellant's sale #1. Based on this evidence the board of review requested the subject's assessment be reduced to reflect a market value of \$63,328.

In rebuttal the appellant commented on the board of review comparables noting comparable #2 has no garage, comparable #3 is located over one mile from the subject property and comparable #4 is located over one mile from the subject property and has no garage.

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

Initially the Board gives little weight to the subject's sale as the property sold in May 2013, not proximate in time to the assessment date, and was a Sheriff's sale calling into question the arm's length nature of the transaction. Furthermore, the purchase price of \$22,000 or \$18.71 per square foot of living area, including land, is significantly below the prices of the comparables in the record calling into question whether the purchase price is reflective of fair cash value.

The record contains seven sales submitted by the parties to support their respective positions with one sale common to both parties. The Board gave less weight to board of review sale #3 as this property sold in February 2016, not proximate in time to the assessment date, and the property was superior to the subject in features with central air conditioning and a fireplace. The Board gave less weight to board of review sale #4 due to differences from the subject in location. The remaining sales had varying degrees of similarity to the subject in size, age and features. These properties sold from January 2014 to November 2015 for prices ranging from \$35,500 to \$63,000 or from \$36.56 to \$52.85 per square foot of living area, including land. The common comparable sold for a price of \$50,000 or \$40.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$75,657 or \$64.33 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment 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: 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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