



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

APPELLANT: Bruce Brueckert
DOCKET NO.: 15-04401.001-R-1
PARCEL NO.: 06-17-105-011

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: \$6,200
IMPR.: \$12,525
TOTAL: \$18,725

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 1.5-story single family dwelling of with 1,946 square feet of living area. The dwelling was constructed in 1947. Features of the home include central air conditioning and an attached garage with 770 square feet of building area. The property has an 8,000 square foot site and is located in Round Lake Park, Avon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on August 8, 2014 for a price of \$22,000. The appellant provided a copy of a "Receipt of Sale" disclosing the property was sold at a Sheriff's sale. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,654. The subject's assessment reflects a market value of

\$80,332 or \$41.28 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 1.5-story dwellings that ranged in size from 1,695 to 1,978 square feet of living area. The dwellings were constructed from 1928 to 1951. One comparable has a basement, one comparable has central air conditioning, two comparables each have one fireplace and one comparable has a garage with 484 square feet of building area. The comparables sold from September 2013 to September 2014 for prices ranging from \$49,900 to \$68,000 or from \$29.44 to \$34.38 per square foot of living area, including land. The board of review requested the subject's assessment be reduced to reflect a market value of \$32.00 per square foot of living area or \$62,272.

The appellant's counsel submitted a response rejecting the board of review proposed assessment.

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.

The appellant provided evidence that the subject property sold as a Sheriff's sale in August 2014 for a price of \$22,000. The Board finds the appellant failed to provide sufficient evidence that this purchase had the elements of an arm's length transaction so as to be reflective of fair cash value. The fact that the property sold at a Sheriff's sale demonstrates that transaction had elements of compulsion or duress on the part of the seller, which calls into question the arm's length nature of the purchase. The Board further finds the sales provided by the board of review further support the conclusion that the subject's purchase price is not indicative of fair cash value. The board of review provided four sales with various degrees of similarity to the subject property. The comparables sold from September 2013 to September 2014 for prices ranging from \$49,900 to \$68,000 or from \$29.44 to \$34.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$80,332 or \$41.28 per square foot of living area, including land, which is above the range established by the comparable sales provided by the board of review. Based on this record, after considering the sale of the subject property and the comparable sales provided by the board of review, the Property Tax Appeal 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Bruce Brueckert, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
18 North County Street
7th Floor
Waukegan, IL 60085