



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

APPELLANT: Joseph A. Roe  
DOCKET NO.: 15-04429.001-R-1  
PARCEL NO.: 04-16-406-005

The parties of record before the Property Tax Appeal Board are Joseph A. Roe, 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:** \$3,656  
**IMPR.:** \$22,044  
**TOTAL:** \$25,700

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 with an aluminum siding exterior containing 1,232 square feet of living area. The dwelling was constructed in 1992. Features of the property include a full unfinished basement, a wooden deck and a detached garage with 672 square feet of building area. The property has a 9,583 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story dwellings that range in size from 1,064 to 1,318 square feet of living area. The dwellings were constructed from 1977 to 1992. Each comparable has an unfinished basement, one comparable has a fireplace and each comparable has a garage ranging in size from 400 to 672 square feet of building area. These properties sold from August 2013 to February 2015 for prices ranging from \$30,000 to \$80,000 or from \$22.76 to \$62.80 per square foot of living area, including land. The

analysis provided by the appellant included adjustments to the comparables for differences from the subject property to arrive at an "equalized sale price" for each comparable that ranged from \$33,375 to \$84,167. Based on this evidence the appellant requested the subject's assessment be reduced to \$25,868 to reflect a market value of \$77,612.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,330. The subject's assessment reflects a market value of \$94,424 or \$76.64 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 that range in size from 1,176 to 1,363 square feet of living area. The dwellings were constructed from 1987 to 1999. Each comparable has a full unfinished basement, two comparables have central air conditioning, one comparable has a fireplace and three comparables have either an attached or detached garage ranging in size from 418 to 672 square feet of building area. These properties sold from March 2013 to March 2015 for prices ranging from \$65,000 to \$100,000 or from \$49.24 to \$85.03 per square foot of living area, including land. Board of review sale #4 was the same comparable as appellant's sale #2. The board of review requested the assessment be sustained.

In rebuttal appellant's counsel asserted that board of review comparables #1 and #2 sold in 2013, too remote in time to establish a market value as of the assessment date. Counsel noted that board of review sale #3 had no garage. The appellant's counsel agreed that board of review comparable #4 was acceptable as it was also used as a comparable by the appellant.

### **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 record contains seven sales submitted by the parties to support their respective positions with one comparable being common to both parties. The Board gave less weight to appellant's comparables #3 and #4 due to differences from the subject dwelling in age. The five remaining sales submitted by the parties were relatively similar to the subject property in age and features with the primary difference being that board of review sale #3 has no garage, making it inferior to the subject in that respect. The Board finds, however, even though board of review comparable #3 has no garage, it sold for a price significantly above the remaining comparables on an overall price basis and on a per square foot basis. A copy of the property record card for board of review comparable #3 submitted by the board of review disclosed that in 2014 the property underwent some rehabilitation noting, "doors, repair decking, demo of basement drywall, repair plaster & drywall, repair floors & windows, update electric & plumbing to code...." Based on these repairs and updates the Board finds board of review comparable #3

was superior to the subject property and is to be given less weight. The remaining comparables sold for prices ranging from \$75,240 to \$90,000 or from \$49.24 to \$66.03 per square foot of living area, including land. The common comparable submitted by the parties sold for a price of \$75,240 or \$62.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$94,424 or \$76.64 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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