



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

APPELLANT: E. Roger & Barbara Garross
DOCKET NO.: 15-04431.001-R-1
PARCEL NO.: 04-17-421-010

The parties of record before the Property Tax Appeal Board are E. Roger and Barbara Garross, 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 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: \$3,144
IMPR.: \$12,856
TOTAL: \$16,000

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 one-story dwelling with an aluminum siding exterior containing 1,073 square feet of living area. The dwelling was constructed in 1971. Features of the home include a full unfinished basement. The property has a 7,150 square foot site and is located in Zion, Zion Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on eight comparable sales improved with one-story dwellings that ranged in size from 925 to 1,247 square feet of living area. The dwellings were constructed from 1963 to 1971. Each comparable has a basement and three comparables have garages ranging in size from 240 to 576 square feet of building area. The comparables have sites ranging in size from 5,520 to 8,084 square feet of land area and are located from .14 of a mile to 1.14 miles from the subject property. The sales occurred from January 2014 to May 2015 for prices

ranging from \$8,000 to \$36,000 or from \$8.65 to \$33.85 per square foot of living area, including land. The analysis provided by the appellants included adjustments to the comparables for differences from the subject property. Based on this evidence the appellants requested the subject's assessment be reduced to \$9,726.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,889. The subject's assessment reflects a market value of \$62,957 or \$58.67 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 improved with one-story dwellings that have either 1,064 or 1,073 square feet of living area. The dwellings were constructed from 1962 to 1971. Two comparables have basements, two comparables have central air conditioning, one comparable has a fireplace and each of the comparables have detached garages ranging in size from 384 to 576 square feet of building area. The comparables have sites with either 7,007 or 7,150 square feet of land area and are located from .019 to .344 of a mile from the subject property. The sales occurred from January 2014 to September 2014 for prices of \$62,000 and \$77,000 or from \$57.78 to \$71.76 per square foot of living area, including land. The board of review requested the assessment be sustained.

In rebuttal the appellants' counsel asserted each of the board of review comparables have a garage and comparable #2 has no basement.

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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eleven sales submitted by the parties to support their respective positions. The Board gives less weight to appellants' #1, #2 and #4 as the prices for these comparables appear to be outliers when comparing their purchase prices with the remaining comparables in the record. The remaining comparables submitted by the appellants have prices ranging from \$27,000 to \$36,000 or from \$29.19 to \$33.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$62,957 or \$58.67 per square foot of living area, including land, which is above the range established by the best comparable sales submitted by the appellants.

The board of review comparables were also similar to the subject in location, size and age. These comparables were superior in features in that each comparable has a garage while the subject has no garage; two comparables have central air conditioning while the subject has no central air conditioning; and one comparable has a fireplace while the subject has no fireplace.

These properties sold for prices of \$62,000 and \$77,000 or from \$57.78 to \$71.76 per square foot of living area, including land. The subject's assessment reflects a market value greater than two of the three comparables even though the subject is inferior in features. After considering the negative adjustments to the board of review comparables for their superior features, the Board finds these sales also support a reduction to the subject's assessment.

In conclusion after reviewing the comparable sales submitted by both parties the Property Tax Appeal Board finds a reduction to the subject's assessment is appropriate.

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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