



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

APPELLANT: Douglas & Barbara Hobbie
DOCKET NO.: 15-04432.001-R-1
PARCEL NO.: 04-21-109-014

The parties of record before the Property Tax Appeal Board are Douglas and Barbara Hobbie, 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: \$3,738
IMPR.: \$12,472
TOTAL: \$16,210

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 a wood siding exterior that contains 912 square feet of living area. The dwelling was constructed in 1961. Features of the property include a full unfinished basement and a detached garage with 528 square feet of building area. The property has a 9,000 square foot site and is located in Zion, Zion Township, Lake County.¹

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on nine comparable sales improved with one-story dwellings

¹ The Property Tax Appeal Board takes notice that the subject property was the subject matter of appeals before the Property Tax Appeal Board in the 2013 tax year and the 2014 tax year under Docket Nos. 13-01783.001-R-1 and 14-01928.001-R-1. In each of those appeals the parties reached an agreement establishing a total assessment of \$13,983.

that range in size from 840 to 1,044 square feet of living area. The dwellings were constructed from 1953 to 1971. Seven of the comparables have full unfinished basements and eight comparables have garages ranging in size from 308 to 576 square feet of building area. The comparables have sites ranging in size from 6,006 to 13,399 square feet of land area and are located from .31 to .92 of a mile from the subject property. The sales occurred from April 2014 to June 2015 for prices ranging from \$8,000 to \$44,000 or from \$8.65 to \$48.35 per square foot of living area, including land. The analysis submitted 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 \$10,165.

The board of review submitted its "Board of Review Notes on Appeal" and a copy of the subject's property record card disclosing the total assessment for the subject of \$21,630. The subject's assessment reflects a market value of \$65,190 or \$71.48 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 ranged in size from 832 to 1,024 square feet of living area. The comparables were constructed from 1952 to 1964. Three comparables have unfinished basements, three comparables have central air conditioning, one comparable has a fireplace and each comparable has an attached or detached garage ranging in size from 336 to 832 square feet of building area. Each comparable has the same assessment neighborhood code as the subject property and are located from .047 to .248 of a mile from the subject property. Two of the comparables are located within one block and along the same street as the subject property. These properties sold from June 2014 to December 2015 for prices ranging from \$54,600 to \$85,000 or from \$53.32 to \$96.15 per square foot of living area, including land. The board of review requested the subject's assessment be sustained.

In rebuttal appellants' counsel asserted board of review comparable #1 has an extra bathroom; board of review comparable #2 is about 11% larger than the subject and has no basement; and comparable #3 is 12% larger than the subject property and has an extra ½ bathroom.

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 thirteen sales submitted by the parties to support their respective positions. The Board finds those comparables provided by the board of review were more similar to the subject property in location than were the sales submitted on behalf of the appellants. These comparables sold from June 2014 to December 2015 for prices ranging from \$54,600 to \$85,000 or from \$53.32 to \$96.15 per square foot of living area, including land. Two of the comparables provided by the board of review were located along the same street and within one block of the

subject property and sold for prices of \$80,000 and \$54,600 or for \$96.15 and \$53.32 per square foot of living area, including land, respectively. The comparable at the high end of the range was superior to the subject with central air conditioning and a larger detached garage. The comparable most similar to the subject property sold for a price of \$54,600 or \$53.32 per square foot of living area, including land. The Board finds the evidence provided by the board of review demonstrates that the subject's reflecting a market value of \$65,190 or \$71.48 per square foot of living area, including land, is excessive. Although each comparable provided by the appellants sold for a price below the market value reflected by the subject's assessment, less weight was given the appellants' sales due to differences in the subject in location. 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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