



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

APPELLANT: Dan & Marissa Hopkins
DOCKET NO.: 15-04543.001-R-1
PARCEL NO.: 16-10-302-004

The parties of record before the Property Tax Appeal Board are Dan & Marissa Hopkins, the appellants; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** 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: \$67,281
IMPR.: \$66,039
TOTAL: \$133,320

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 consists of a two-story dwelling of frame construction with 3,094 square feet of living area. The dwelling was constructed in 1918. Features of the home include a 1,547-square foot basement, central air conditioning, a fireplace and a 440-square foot detached garage.¹ The property has a 14,712-square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend overvaluation as the basis of the appeal.² In support of this argument the appellants submitted information on four suggested comparable sales that were located from .75

¹ The parties differ as to whether the subject dwelling has 252 square feet of finished basement area. The Board finds the discrepancy will not impact the decision in this case.

² The appellants' appeal was marked as if overvaluation based on the recent sale of the subject property was being contested, however, the appellants' evidence only included a comparable sales grid analysis.

of a mile to 4.50 miles from the subject property. The comparables selected by the appellants were one-story, two-story or tri-level dwellings that had varying degrees of similarity to the subject. Two of the comparables did not have a basement foundation like the subject. The comparables had sale dates ranging from April 2013 to April 2015 for prices ranging from \$280,000 to \$360,000 or from \$91.38 to \$123.67 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,320. The subject's assessment reflects a market value of \$401,808 or \$129.87 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 suggested comparable sales that were located from .40 of a mile to 1.04 miles from the subject property. The comparables selected by the board of review were one and one-half story or two-story dwellings that had varying degrees of similarity to the subject. One of the comparables did not have a basement foundation like the subject. The comparables had sale dates ranging from May 2014 to November 2015 for prices ranging from \$490,000 to \$612,000 or from \$159.15 to \$216.41 per square foot of living area including land.

The board of review submitted a brief critiquing the appellants' evidence.

The appellants submitted rebuttal critiquing the board of review's submission.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight suggested comparable sales for the Board's consideration. The Board finds none of the parties' suggested comparables were specifically comparable to the subject property. The appellants' comparable #1 was located over one-mile from the subject, lacked a basement foundation and was a dated 2013 sale. Comparable #2 was located over four miles from the subject, had a lot size that was significantly smaller than the subject's lot, was a dissimilar one-story style dwelling and lacked a basement foundation. Comparable #3 was a dissimilar tri-level dwelling. Comparable #4 was located over two miles from the subject, had a lot size that was significantly smaller than the subject's lot and was a dated 2013 sale. The board of review's comparable #1 was a dissimilar one and one-half story dwelling. Comparable #2 had a lot size that was significantly larger than the subject and a dwelling size that was significantly larger than the subject. Comparable #3 had a dwelling that was significantly smaller than the subject and lacked a basement foundation. And finally, comparable #4 was located over a mile from the subject, had a lot size that was significantly smaller than the subject's lot and had a dwelling that was significantly smaller than the subject. The Board has determined that all, but

the dated 2013 sales and the properties that did not have a basement foundation, will be used in its final analysis. The parties' remaining sales occurred from May 2014 to June 2015 for prices ranging from \$360,000 to \$612,000 or from \$123.67 to \$216.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$401,808 or \$129.87 per square foot of living area, including land, which is within 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 not 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: April 17, 2018



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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