



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

APPELLANT: Joanne Potts
DOCKET NO.: 16-01777.001-R-1
PARCEL NO.: 13-14-209-003

The parties of record before the Property Tax Appeal Board are Joanne Potts, the appellant; 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: \$24,559
IMPR.: \$82,250
TOTAL: \$106,809

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 2016 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 one-story frame dwelling. The dwelling was built in 1952 and contains 1,775 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a 671 square foot garage. The subject is located in North Barrington, Cuba Township, Lake County.

Although the appellant did not indicate the basis of the appeal on the appeal form, the appellant submitted both sales and equity comparables. Therefore, the Board will analyze the appeal for both overvaluation and inequity. The appellant submitted information on three comparables, two of which had sold. Two of the three comparable dwellings are described as one-story brick or frame homes and the third is described as a tri-level dwelling. They were built between 1954 and 1957 and range in size from 1,730 to 2,022 square feet of living area. The comparables have varying degrees of similarity to the subject and are located within .43 of a mile from the subject. They have improvement assessments ranging from \$46,003 to \$88,903 or from \$26.38 to \$51.39

per square foot of living area. Comparables #1 and #2 sold in April and November 2016 for \$217,928 and \$232,000 or for \$125.97 and \$133.03 per square foot of living area including land. The appellant requested the improvement assessment be reduced to \$65,000 or \$36.62 per square foot of living area. The reduced improvement assessment would result in a total assessment of \$85,000 which reflects a market value of approximately \$255,026 or \$143.68 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,809. The subject's improvement assessment was \$82,250 or \$46.34 per square foot of living area. The subject's assessment reflects a market value of \$322,102 or \$181.47 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

With respect to the appellant's evidence, the board of review submitted a grid of the appellant's comparables but the data was inconsistent with the appellant's data. Specifically, the board of review listed the subject's improvement assessment as \$82,250 on the board of review grid analysis but listed the subject's improvement assessment as \$77,143 on their version of the appellant's evidence. The board of review also indicated appellant's comparable #2 which sold in November 2016 for \$217,928 is "currently back on the market for \$434,900 after renovation." The board of review submitted MLS Listing Sheets and Property Record Cards for the appellant's comparables. The MLS Listing Sheet for appellant's comparable #1 described the property with "attention rehabbers and investors" and "being sold as-is." The board of review submitted two MLS Listing Sheets for appellant's comparable #2, one for the November 2016 sale in which the property sold for \$217,928 and a second for the listing as of July 2017 with an asking price of \$424,900 which describes the dwelling as having "new kitchen, new bathrooms, new windows, new flooring, new plumbing, new electric, new water heater, new driveway..."

In support of its assessment the board of review submitted information on four comparables, two of which were sales. The four comparables are described as one-story frame dwellings built between 1946 and 1967. They range in size from 1,567 to 1,834 square feet of living area. The comparables had varying degrees of similarity as compared to the subject. They are located within .71 of a mile from the subject. The comparables have improvement assessments ranging from \$82,136 to \$88,995 or from \$44.79 to \$55.97 per square foot of living area. Two of the comparables sold in August 2014 and September 2015 for \$350,000 and \$430,000 or for \$223.36 and \$261.72 per square foot of living area including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

Both parties submitted a total of four sales comparables for the Board's consideration. The Board finds none of these comparables were particularly similar to the subject and sold proximate in time to the subject's assessment date of January 1, 2015. The appellant's comparables had significantly larger basements, partially finished basements, and/or dissimilar features such as lacking central air conditioning and a garage. The MLS Listing Sheets submitted by the board of review call into question the condition of both of the appellant's comparables at time of sale. The board of review comparable sales had larger basements with finished areas and one sold 16 months prior to the subject's assessment date. Given the differences between both parties comparables and the subject, the Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued, and no reduction in the assessment based on overvaluation is warranted.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Both parties submitted a total of seven equity comparables for the Board's consideration. The Board gave less weight to board of review comparables #1, #2 and to appellant's comparables #1, #2 and #3 based on differences in style, dwelling size and/or features as compared to the subject. The Board finds board of review comparables #3 and #4 were most similar to the subject in location, style, age, exterior construction, dwelling size and most features. These two comparables had improvement assessments of \$44.79 and \$50.59 per square foot of living area. The subject's improvement assessment of \$46.34 per square foot of living area is within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: June 19, 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

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

APPELLANT

Joanne Potts
255 Woodland Drive
North Burrington, IL 60010

COUNTY

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