



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

APPELLANT: Chaneravy Thach
DOCKET NO.: 16-02247.001 -R-1
PARCEL NO.: 02-33-305-008

The parties of record before the Property Tax Appeal Board are Chaneravy Thach, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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 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: \$9,273
IMPR.: \$47,979
TOTAL: \$57,252

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 is improved with a two-story single-family dwelling of frame exterior construction built in 1902. The home contains 2,036 square feet of living area. Features of the home include a full unfinished basement. The dwelling is situated on an 8,233-square foot site in Lake Villa, Lake Villa Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on three comparable sales located from .29 to 1.16 miles from the subject. The comparables consist of one, one story and two, two-story dwellings of frame exterior construction built between 1912 and 1946. The homes contain 1,638 to 2,044 square feet of living area and are situated on sites of 7,000 or 8,250 square feet. None of the comparables have the same neighborhood code as the subject. Two of the comparables have an unfinished basement and one comparable does not have a basement. One comparable has central air

conditioning. Each of the comparables has a fireplace and a garage ranging in size from 308 to 576 square feet of building area. The properties sold from June 2015 to November 2016 for prices ranging from \$47,250 to \$122,000 or from \$23.12 to \$69.36 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$75,000 or \$36.85 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,252. The subject's assessment reflects a market value of \$172,654 or \$84.80 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.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from 1.121 to 1.428 miles from the subject. The comparables consist of one, one and one-half and two, two-story dwellings of frame exterior construction built between 1923 and 1943. The homes contain 1,668 to 2,617 square feet of living area and are situated on sites ranging from 6,399 to 19,200 square feet in size. None of the comparables have the same neighborhood code as the subject. Two of the comparables have an unfinished basement and one is on a slab foundation. Each of the comparables has central air conditioning and a garage ranging in size from 320 to 638 square feet of building area. Two of the comparables have a fireplace. The comparables sold between April 2015 and July 2016 for prices ranging from \$141,000 to \$235,000 or from \$80.48 to \$101.32 per square foot of living area, including land. As part of its submission, the board of review included a grid analysis of the of appellant's comparables noting that the sales were compulsory. Based on this evidence, the board requested confirmation of the subject's assessment.

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

The parties presented sales prices for six suggested comparable properties for the Board's consideration. The Board finds that all of the comparables submitted differed substantially from the subject in location, age, dwelling size, and/or features and all of the appellant's sales were compulsory. Further, the Board gave less weight to appellant's comparables as all of them have a garage, dissimilar to the subject; comparable #2 has a smaller living area, a more recent date of construction, and lacks a basement dissimilar to the subject, and comparable #3 is of one-story design, dissimilar to the subject, has a smaller living area and a different neighborhood code when compared to the subject. The Board gave less weight to the board of review's comparables which differ in dwelling size, have less finished area and are of more recent construction when compared to the subject. Also, the board of review's comparables #1 is a one and one-half story

dwelling, dissimilar to the subject. The comparables sold from April 2015 to November 2016 for prices ranging from \$47,250 and \$235,000 or \$23.12 to \$101.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$172,654 or \$84.80 per square foot of living area, including land, which is supported 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: July 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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