



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

APPELLANT: Daniel Clemenz
DOCKET NO.: 16-02287.001-R-1
PARCEL NO.: 08-16-310-002

The parties of record before the Property Tax Appeal Board are Daniel Clemenz, 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: \$5,171
IMPR.: \$20,582
TOTAL: \$25,753

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 one-story single-family dwelling of frame exterior construction with wood siding. The dwelling was built in 1958 and contains 864 square feet of living area. Features of the home include an unfinished basement and a 384-square foot detached garage. The dwelling is situated on a 6,250-square foot site and located in Waukegan, Waukegan Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on five comparable sales located within 0.48 of a mile of the subject. The dwellings are situated on sites ranging in size from 3,766 to 6,891 square feet of land area. The comparables consist of one, tri-level and four, one-story single-family dwellings of brick or frame exterior construction built from 1949 to 1965. The dwellings contain 836 to 976 square feet of living area. One comparable has an unfinished basement and one comparable, a tri-level

home, has a lower level with a finished area. One comparable has central air-conditioning, and two comparables each have a detached garage of 322 or 440-square feet of building area. The comparables sold from April 2014 to August 2015 for prices ranging from \$26,000 to \$40,000 or from \$31.10 to \$43.96 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$64,992 or \$75.22 per square foot of living area, land included, based on the 2016 three-year median level of assessment for Lake County.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,753. The subject's assessment reflects a market value of \$77,663 or \$89.89 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 five comparable sales located within 0.714 of a mile of the subject. The comparables are situated on sites ranging in size from 5,351 to 6,453 square feet of land area and improved with one-story single-family dwellings of brick or frame exterior construction that were built between 1920 and 1956. The dwellings range in size from 837 to 997 square feet of living area. Four of the comparables have unfinished basements, three of the comparables have central air-conditioning, and each of the comparables has a detached garage ranging in size from 280 to 680-square feet of building area. The comparables sold from November 2013 to April 2016 for prices ranging from \$56,000 to \$96,000 or from \$80.65 to \$111.77 per square foot of living area, including land. The board of review also submitted a Last Posted Uniformity Report in support of its contention that the property was equitably assessed.¹ Based on the foregoing evidence, the board of review 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.

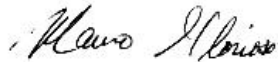
The parties presented sales data for ten suggested comparable properties for the Board's consideration. The appellant's comparables all received reduced weight by the Board. Appellant's comparable #1 lacks a basement and a garage; comparable #2 is a tri-level and lacks a garage; comparable #3 lacks a basement; and comparable #4 lacks a garage, making them all dissimilar to the subject. Appellant's comparables #3, #4 and #5 and the board of review's comparables #1 and #3 received reduced weight by the Board as their 2013 and 2014 sales are dated and less indicative of fair market value as of the subject's January 1, 2016 assessment date.

¹ This report was given little weight since the basis of the appeal was not assessment inequity.

Further, the board of review's comparable #1 is of much older construction when compared to the subject, and its comparable #3 lacks a basement, dissimilar to the subject.

The Board finds the best evidence of market value to be the board of review's comparables #2, #4 and #5 as these dwellings are most similar to the subject in location, design, dwelling size, foundation type, and most features. These comparables sold from September 2015 to April 2016 for prices ranging from \$93,888 to \$96,000 or from \$109.95 to \$111.77 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$77,663 or \$89.89 per square foot of living area, including land, which falls below the range established by the most similar comparables in the record. Based on the record, the Board finds that the subject's assessment is supported and a reduction 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: August 21, 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

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