



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

APPELLANT: Scott Christy
DOCKET NO.: 16-02369.001-R-1
PARCEL NO.: 11-21-418-004

The parties of record before the Property Tax Appeal Board are Scott Christy, 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: \$51,324
IMPR.: \$61,690
TOTAL: \$113,014

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 single-family tri-level dwelling of frame exterior construction containing 1,429 square feet of above grade living area. The dwelling was constructed in 1963. Features of the home include a finished lower level, central air conditioning, a fireplace, and a 667-square foot attached garage. The property is situated on a 9,968-square foot site and located in Libertyville 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 .27 of a mile from the subject and situated on sites ranging in size from 10,510 to 10,820 square feet of land area. The comparables are improved with three, tri-level dwellings, and two, split-level dwellings, all of frame exterior construction. The dwellings range in size from 1,219 to 1,384 square feet of above grade living area. The homes were built in 1962 and 1964. Each comparable has a finished lower level; four

comparables have unfinished basements, two of which are basement garages; four comparables have central air conditioning; and one comparable has two fireplaces. Two comparables have detached garages with 628 or 574 square feet of building area. Two comparables have basement garages, 530 or 540 square feet in size. The comparables sold from April 2015 to February 2016 for prices ranging from \$230,000 to \$350,000 or from \$180.82 to \$252.89 per square foot of living area, including land. The appellant also submitted a listing sheet for another property not on its grid analysis. This property is board of review comparable #1. The listing sheet discloses that this property was recently remodeled "top to bottom, inside and out", with new furnace and air conditioning, new siding and roof, and beautifully updated bathrooms.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$319,968 or \$223.91 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,014. The subject's assessment reflects a market value of \$340,814 or \$238.50 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 four comparable sales. The properties are located from .023 to .879 of a mile from the subject and situated on sites ranging in size from 9,999 to 11,182 square feet of land area. All of the comparables have the same neighborhood code as the subject property. The comparables consist of four, tri-level dwellings of frame exterior construction containing from 1,325 to 1,668 square feet of above grade living area. The dwellings were constructed from 1958 to 1971. Each comparable has a finished lower level, central air conditioning, a fireplace, and a garage ranging in size from 410 to 484 square feet of building area. The comparables sold from November 2014 to July 2016 for prices ranging from \$325,000 to \$457,000 or from \$245.28 to \$272.83 per square foot of living area, including land. 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 submitted sales data on nine properties for the Board's consideration. The Board gave less weight to appellant's comparables #3, #4 and #5 as: comparable #3 is smaller in above-ground living area, has a basement, and does not have a garage, all dissimilar when compared to the subject; and comparables #3 and #4 are split-level design, dissimilar to the subject's tri-level design, and have basement garages, dissimilar to the subject. The Board gave less weight to board of review's comparables #1 and #2. Comparable #1 was extensively updated and remodeled prior to its 2016 sale, dissimilar to the subject, which has not been recently updated.

Further, its sale price is \$95,500 greater than the next highest sale price in the record, making it an outlier. Board of review comparable #2's 2014 sale is dated compared to the subject's January 1, 2016 assessment date and thus less indicative of market value. The Board finds appellant's comparables #1 and #2 and board of review comparables #3 and #4 to be the best evidence of market value in the record as they are the most similar to the subject in design, size, location, and most features. These properties sold from September 2015 to July 2016 for prices ranging from \$250,000 to \$361,500 or from \$196.54 to \$272.83 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$340,814 or \$238.50 per square foot of living area, including land, which is supported by the most similar comparable sales in the 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: September 18, 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

Scott Christy, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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