



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

APPELLANT: Michael Cain/Stevens
DOCKET NO.: 16-02371.001-R-1
PARCEL NO.: 04-15-118-045

The parties of record before the Property Tax Appeal Board are Michael Cain/Stevens, 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: \$13,750
IMPR.: \$37,662
TOTAL: \$51,412

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 dwelling of wood siding exterior construction with 1,457 square feet of living area. The dwelling was constructed in 1963. Features of the home include a full unfinished basement and a 576 square foot garage. The property has a 52,803 square foot site and is located in Zion, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located in the same neighborhood number as the subject and from .50 of a mile to 1.85 miles of the subject property. The comparables were described as one-story dwellings of brick or wood siding exterior construction that were built between 1956 and 1978. The dwellings range in size from 1,325 to 1,509 square feet of living area. The comparables each have an unfinished basement and a garage ranging in size from 288 to 856 square feet of building area. In addition, four comparables have central air

conditioning and five comparables have one to three fireplaces. The comparables have sites ranging in size from 8,379 to 58,044 square feet of land area. The comparables sold from December 2014 to March 2016 for prices ranging from \$92,000 to \$137,000 or from \$60.97 to \$103.40 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,412. The subject's assessment reflects a market value of \$155,042 or \$106.41 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 located in the same neighborhood number as the subject and from 1.00 to 1.79 miles of the subject property. The comparables were described as one-story dwellings of brick or wood siding exterior construction built from 1964 to 1975. The dwellings range in size from 1,268 to 1,673 square feet of living area. The comparables each have an unfinished basement, one or two fireplaces and a garage ranging in size from 480 to 576 square feet of building area. In addition, two comparables have central air conditioning. The comparables have sites ranging in size from 15,720 to 26,230 square feet of land area. The comparables sold from March 2015 to December 2016 for prices ranging from \$149,500 to \$170,000 or from \$101.61 to \$122.24 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 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 no reduction in the subject's assessment is warranted.

The parties submitted ten suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2, #3, #5 and #6, along with board of review comparables #3 and #4 for their significantly smaller land sizes when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #4, along with board of review comparables #1 and #2. Although the board of review comparables have land areas that are smaller in size when compared to the subject, these three comparables are similar to the subject in dwelling size, design, age and features. These comparables sold from March 2015 to December 2016 for prices ranging from \$110,110 to \$156,000 or from \$81.93 to \$122.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$155,042 or \$106.41 per square foot of living area, including land, which falls within the range of the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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: November 19, 2019



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

Michael Cain/Stevens, 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
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085