



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

APPELLANT: Barbara Calabia
DOCKET NO.: 16-02378.001-R-1
PARCEL NO.: 04-10-117-026

The parties of record before the Property Tax Appeal Board are Barbara Calabia, 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: \$6,989
IMPR.: \$32,105
TOTAL: \$39,094

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The subject property is improved with a one and one-half story single-family dwelling of wood siding exterior construction situated on a 10,206-square foot lot. The dwelling was built in 1950 and contains 1,536 square feet of living area. Features of the home include a full unfinished basement and a 360-square foot attached garage. The dwelling is located in Winthrop Harbor, Benton 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 0.35 of a mile to 1.57 miles from the subject. The dwellings are situated on lots ranging in size from 7,900 to 43,560 square feet of land area. The comparables consist of one, one and one-half story and two, one-story single-family dwellings of wood siding exterior construction which were built from 1910 to 1964. The dwellings range in size from 1,411 to 1,556 square feet of living area. Each comparable has a full unfinished basement; two comparables have central air conditioning; one comparable has a fireplace; and each comparable has a detached garage with 390 to 616-square feet of building area. The comparables sold from March 2015 to March 2016 for prices ranging from \$95,500 to \$110,000 or from \$64.97 to \$77.96 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$104,988 or \$68.35 per square foot of living area, land included, based on the 2016 three-year statutory 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 \$39,094. The subject's assessment reflects a market value of approximately \$117,895 or \$76.75 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, two of which were also used by the appellant. The properties are located from 0.029 of a mile to 1.565 miles from the subject. The dwellings are situated on lots ranging in size from 6,250 to 43,560 square feet of land area. The comparables consist of one, one story and four, one and one-half story single-family dwellings of wood siding exterior construction. The homes were built from 1910 to 1950 and have 1,302 to 1,619 square feet of living area. The comparables each have a full unfinished basement; three comparables have central air conditioning; two comparables have a fireplace; and each comparables has a detached garage ranging in size from 390 to 832-square feet of building area. The comparables sold from March 2015 to April 2016 for prices ranging from \$105,000 to \$171,000 or from \$67.48 to \$105.62 per square foot of living area, including land. 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 eight suggested comparable properties for the Board's consideration, two of which were submitted by both parties. The appellant's comparables #2 and #3, being the same as board of review comparables #4 and #5, received reduced weight by the Board. Appellant's comparable #2/board of review comparable #4 has central air conditioning and a fireplace and is a much older dwelling situated on a much larger lot when compared to the subject. Appellant's comparable #3/board of review comparable #5 and board of review comparables #1 and #2 are all much older dwellings when compared to the subject. The Board finds the best evidence of market value to be the appellant's comparable #1 and board of review comparable #3 as these dwellings are most similar to the subject in location, land area, foundation type, and most features. These comparables sold in April 2015 and February 2016 for prices of \$95,500 and \$135,700 or \$64.97 and \$104.22 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$117,895 or \$76.75 per square foot of living area, including land. Board of review comparable #3 is a smaller dwelling when compared to the subject. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the

size of a property decreases, the per unit value increases. After considering adjustments for differences in the comparables when compared to the subject such as dwelling size and some features, 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: November 20, 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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