



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

APPELLANT: Jennifer Kratz
DOCKET NO.: 16-02749.001-R-1
PARCEL NO.: 14-22-101-008

The parties of record before the Property Tax Appeal Board are Jennifer Kratz, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds a reduction 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: \$49,530
IMPR.: \$212,137
TOTAL: \$261,667

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 two-story dwelling of brick exterior construction that has 4,966 square feet of living area. The dwelling was constructed in 1991. The home features an unfinished basement, central air conditioning, four fireplaces and a 1,543-square foot garage. The subject has a 74,262-square foot site and is located in Kildeer, Elia Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted five comparable sales located from .4 of a mile to 1.29 miles from the subject property. The comparables consist of two-story dwellings of brick or wood-siding exterior construction that were built from 1987 to 2001. The comparables each have an unfinished basement, central air conditioning, one to three fireplaces and a garage containing from 676 to 1,035 square feet of building area. The dwellings range in size from 4,236 to 5,536

square feet of living area and are situated on sites that contain from 16,559 to 61,519 square feet of land area. The comparables sold from September 2014 to September 2016 for prices ranging from \$525,000 to \$785,000 or from \$99.35 to \$159.04 per square foot of living area including land. The comparables have improvement assessments ranging from \$135,360 to \$237,678 per square foot of living area.

In support of the inequity claim, the appellant submitted a grid analysis of three assessment comparables located from .23 of a mile to 1.30 miles from the subject. The comparables consist of two-story dwellings of brick exterior construction that range in size from 4,793 to 5,002 square feet of living area. The homes were built in 1987 or 1990. The comparables each have unfinished basements, central air conditioning, one or two fireplaces and a garage ranging in size from 748 to 906 square feet of building area. The comparables have improvement assessments ranging from \$198,031 to \$208,404 or from \$41.32 to \$41.66 per square foot of living area. In addition, the appellant submitted a brief contending that the median sales and the median price per square foot of the living area of the comparables support a reduction in overall assessment. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$270,132. The subject's assessment reflects an estimated market value of \$814,632 or \$164.04 per square foot of living area including land area when applying Lake County's 2016 three-year average median level of assessment of 33.16%. The subject has an improvement assessment of \$220,602 or \$44.42 per square of living area.

In support of the subject's assessment, the board of review submitted four comparable sales located outside of the subject's subdivision. The board of review's comparable sale #3 is the same property as the appellant's comparable sale #1. The comparables consist of two-story dwellings of brick or wood-siding exterior construction that range in size from 4,007 to 4,936 square feet of living area. The dwellings were built from 1985 to 1998. The comparables each have an unfinished basement, central air conditioning, one to three fireplaces and a garage containing 720 to 1,035 square feet of building area. The dwellings are situated on sites that contain from 39,033 to 145,498 square feet of land area. The comparables sold from May 2015 to June 2016 for prices ranging from \$671,500 to \$785,000 or from \$159.04 to \$177.44 per square foot of living area including land.

In support of the inequity argument, the board of review submitted a grid analysis of three assessment comparables located within the same subdivision as the subject property. The comparables consist of two-story dwellings of wood-siding exterior construction that range in size from 4,130 to 4,532 square feet of living area. The dwellings were built in 1988 or 2002. The comparables each have an unfinished basement, central air conditioning, a fireplace and a garage containing from 777 to 1,120 square feet of building area. The dwellings are situated on sites that contain from 44,575 to 51,013 square feet of land area. The comparables have improvement assessments ranging from \$186,260 to \$203,785 or from \$44.45 to \$45.10 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

On rebuttal, the appellant submitted a narrative arguing discrepancies in the board of review comparables. The appellant also submitted information on sixteen additional properties within

the subject's subdivision which have not been previously submitted by either party. The Board finds that a party to an appeal may not introduce new evidence on rebuttal. Section 1910.67(c) of the Rules of the Property Tax Appeal Board provides:

- c) Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

Consequently, the Board will not consider any new evidence presented by the appellant in rebuttal.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as one of the bases of the appeal. When market value is the basis of the appeal, the value of the property must be proven 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 has met this burden and, therefore, a reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration which includes one common comparable. The Board gave less weight to comparables #2 and #5 submitted by the appellant due to these being more than one mile from the subject and thus less proximate in distance to reflect market value. Appellant's comparable #4 sold in 2014, which is dated and a less reliable indicator of market value as of the subject's January 1, 2016 assessment date. Moreover, the Board gave less weight to board of review comparables #1, #2 and #4 due to their dwelling sizes being meaningfully smaller than that of the subject.

The Board finds the two remaining comparables, which includes one common comparable, are more similar when compared to the subject in land area, design, age, dwelling size and features; they also sold more proximate in time to the January 1, 2016 assessment date. These comparables sold in May 2015 and May 2016 for prices of \$720,000 and \$785,000 or for \$135.29 and \$159.04 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$814,632 or \$164.04 per square foot of living area, including land, which is greater than the most similar comparable sales contained in the record on both an overall basis and per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessment is warranted.

The taxpayer also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties

showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The record contains six assessment comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value considerations, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principle of uniformity.

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

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