



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

APPELLANT: AH4R IL 1 LLC
DOCKET NO.: 16-02885.001-R-1
PARCEL NO.: 07-35-207-053

The parties of record before the Property Tax Appeal Board are AH4R IL 1 LLC, the appellant, by attorney Michael R. Davies, of the Law Offices of Michael R. Davies, Ltd. in Oak Lawn; 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: \$11,780
IMPR.: \$50,667
TOTAL: \$62,447

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 frame construction with 1,809 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 420 square-foot attached garage. The property has a 6,970 square-foot site and is located in Waukegan, Warren Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellant submitted limited descriptive information for nine comparable sales.¹ The properties have from 1,307 to 8,276 square feet of land area and were located from 0.01 to 0.56 of a mile from the subject. The nine comparables were reported to consist of two-story dwellings that were built from 1994 to 1997.

¹ The Board requested the appellant to complete the grid analysis in Section V of the appeal petition. The appellant failed to comply with the Board's request.
PTAB/BRW/8-18

The comparables were reported to have three bedrooms and two bathrooms. The appellant failed to disclose the comparables' exterior construction, foundation type or features such as central air conditioning, fireplaces or garages. The dwellings range in size from 1,358 to 1,809 square feet of living area. The comparables sold from January 2013 to December 2015 for prices ranging from \$97,125 to \$185,000 or from \$70.59 to \$136.23 per square foot of living area, land included. 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 \$62,447. The subject's assessment reflects an estimated market value of \$188,320 or \$104.10 per square foot of living area, land included, when applying the 2016 three-year average median level of assessment for Lake County of 33.16%.

The board of review presented information on five comparable sales with the same neighborhood code as the subject. The properties have from 6,534 to 7,841 square feet of land area and were reported as being located from 0.233 to 0.499 of a mile from the subject. The comparables are improved with two-story dwellings of frame construction that were described as being the same model as the subject. The dwellings were constructed in 1994 or 1995, and each has 1,809 square feet of living area. One comparable has a full unfinished basement, and four comparables have full finished basements. Each comparable has central air conditioning and an attached garage with 420 square feet of building area. Two comparables have a fireplace. The board of review's five comparables sold from April 2015 to June 2016 for prices ranging from \$207,000 to \$235,500 or from \$114.43 to \$130.18 per square foot of living area, land included. 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 a reduction in the subject's assessment is not warranted.

The parties presented sale prices for 14 comparable properties. The Board gave less weight to seven of the appellant's comparables due to 2013 or 2014 sale dates (#2 through #5 and #7) and/or differences in living area (#2, #4, #5 and #7 through #9). The Board finds the best evidence of market value in the record to be the board of review comparables and the appellant's comparables #1 and #6. The Board finds these properties sold proximate in time to the January 1, 2016 assessment date and were also similar to the subject in age, location and living area. The board of review comparables and the appellant's comparables #1 and #6 sold from April 2015 to June 2016 for prices ranging from \$165,000 to \$235,500 or from \$105.50 to \$130.18 per square foot of living area, land included. The subject's assessment reflects a market value of \$188,320 or \$104.10 per square foot of living area, land included, which falls below the range established on a square foot basis by the best comparable sales in this record. Based on this record, the Board finds the appellant was not able to demonstrate that the subject was overvalued and 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.

Mark Morris

Chairman

K. L. Fan

Member

JR

Member

Robert Hoffmann

Member

Dane DeKinis

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

Steve M. Wegman

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.

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PARTIES OF RECORD

AGENCY

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