



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

APPELLANT: AH4R IL 2  
DOCKET NO.: 16-02895.001-R-1  
PARCEL NO.: 08-05-306-123

The parties of record before the Property Tax Appeal Board are AH4R IL 2, 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:** \$7,347  
**IMPR.:** \$33,473  
**TOTAL:** \$40,820

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 frame construction with 1,626 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full unfinished basement, central air conditioning and a 506 square-foot garage. The property has a 13,320 square-foot site and is located in Waukegan, Waukegan 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.<sup>1</sup> The properties have from 7,339 to 25,005 square feet of land area and were reported as being located from 0.08 to 0.55 of a mile from the subject. The comparables were reported to consist of one-story dwellings that were built from

---

<sup>1</sup> 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.

1945 to 1994. The appellant failed to disclose the comparables' exterior construction, foundation type or features such as central air conditioning, fireplaces or garages. The dwellings were reported to range in size from 1,441 to 1,632 square feet of living area. The comparables sold from December 2012 to December 2014 for prices ranging from \$91,000 to \$119,000 or from \$60.66 to \$74.30 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 \$40,820. The subject's assessment reflects an estimated market value of \$123,100 or \$75.71 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 four comparable sales with the same neighborhood code as the subject. The properties have from 14,791 to 48,847 square feet of land area and were reported as being located from 0.057 to 0.731 of a mile from the subject. The comparables are improved with one-story dwellings of frame or brick construction. The dwellings were constructed from 1942 to 1955 and have from 1,344 to 2,127 square feet of living area. Three comparables have unfinished basements, either full or partial, and one comparable has a crawl-space foundation. The comparables have central air conditioning and garages that range from 240 to 528 square feet of building area. Three comparables have a fireplace. The board of review's four comparables sold from April 2015 to August 2016 for prices ranging from \$145,000 to \$221,700 or from \$93.67 to \$110.04 per square foot of living area, land included. As part of their submission, the board of review stated that the subject was the newest home in the subject's neighborhood. The board of review also provided information regarding the subject property's 2016 and 2013 rental listings. 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 13 comparable properties, only one of which was similar to the subject in age. The Board finds that the appellant's nine comparables sold from December 2012 to December 2014. The Board gave less weight to these comparables, because these sales were considered to be dated in relation to the January 1, 2016 assessment date.<sup>2</sup> Board of review comparables #2 and #4 also received less weight. Board of review comparable #2 had a crawl-space foundation that was dissimilar from the subject's full unfinished basement, and comparable #4 had significantly more living area and a considerably larger site than the subject.

---

<sup>2</sup> The appellant's comparable #8 was the only property that was similar to the subject in age. However, this property received less weight in the Board's analysis, because it sold in December 2012, which was over three years prior to the January 1, 2016 assessment date.

The Board finds the best evidence of market value in the record to be board of review comparables #1 and #3. The Board finds these properties, despite being older in age, were similar to the subject in location, design, exterior construction and living area and sold proximate to the January 1, 2016 assessment date. Board of review comparables #1 and #3 sold in April 2015 and July 2015 for prices of \$147,900 and \$157,000 or \$110.04 and \$98.62 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$123,100 or \$75.71 per square foot of living area, including land, which is less than the market values of the best comparable sales in this record.

The Board considered adjustments and differences in the comparables when compared to the subject. The subject property was built in 1998 and was described as having a full unfinished basement and a 506 square-foot garage, while board of review comparables #1 and #3 were built in 1951 and 1955, respectively, and were described as having partial unfinished basements and much smaller garages than the subject. The Board finds the subject enjoyed the superior attributes of newer construction, a full basement and a larger garage yet had a market value that was less than board of review comparables #1 and #3, thus demonstrating the property may be under-assessed.

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.



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: August 21, 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

AH4R IL 2, by attorney:  
Michael R. Davies  
Law Offices of Michael R. Davies, Ltd.  
5533 West 109th Street, Unit 219  
Oak Lawn, IL 60453

COUNTY

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