



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

APPELLANT: David W. and Marcie L. Sallmann
DOCKET NO.: 16-02898.001-R-1
PARCEL NO.: 11-27-103-006

The parties of record before the Property Tax Appeal Board are David W. and Marcie L. Sallmann, the appellants, 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: \$71,719
IMPR.: \$103,241
TOTAL: \$174,960

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 3,395 square feet of living area. The dwelling was constructed in 1969. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and an attached 462 square-foot garage. The property has a 79,843 square-foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellants submitted limited descriptive information for six comparable sales.¹ The properties have from 10,356 to 64,002 square feet of land area and were located from 0.18 to 0.63 of a mile from the subject. The

¹ The Board requested the appellants to complete the grid analysis in Section V of the appeal petition. The appellants failed to comply with the Board's request.

comparables consist of two-story dwellings that were built from 1967 to 2014. The dwellings have four bedrooms and two or three bathrooms. However, the appellants 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 2,977 to 3,194 square feet of living area. The comparables sold from June 2013 to December 2015 for prices ranging from \$450,000 to \$506,250 or from \$151.16 to \$166.33 per square foot of living area, land included. Based on this evidence, the appellants 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 \$174,960. The subject's assessment reflects an estimated market value of \$527,624 or \$155.41 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%.

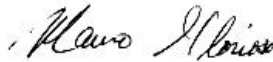
The board of review presented information on four comparable sales with the same neighborhood code as the subject. Board of review comparable #3 is the same property as the appellants' comparable #4. The properties have from 39,998 to 78,522 square feet of land area and were reported as being located from 0.076 to 0.523 of a mile from the subject. The comparables are improved with one or two-story dwellings of frame or brick construction. The dwellings were constructed from 1967 to 1975 and have from 2,793 to 3,184 square feet of living area. The comparables have full unfinished basements, central air conditioning, one or two fireplaces and attached garages ranging from 484 to 550 square feet of building area. The comparables sold from December 2015 to August 2016 for prices ranging from \$500,000 to \$585,000 or from \$164.89 to \$191.55 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties presented sale prices for nine comparable properties. The appellants' comparables #1, #5 and #6 sold in June 2013 or September 2014 and received less weight in the Board's analysis, because their sales were considered to be dated in relation to the January 1, 2016 assessment date. Board of review comparable #1 also received less weight, due to its one-story design. The Board finds the best evidence of market value in the record to be the appellants' comparables #2 through #4 and board of review comparables #2 and #4. The Board finds these properties were very similar to the subject in location, age and living area and they sold more proximate to the January 1, 2016 assessment date. These comparables sold from March 2015 to January 2016 for prices ranging from \$450,000 to \$585,000 or from \$151.16 to \$191.55 per square foot of living area, land included. The subject's assessment reflects a market value of \$527,624 or \$155.41 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this record, the Board finds the appellants were 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.

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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

David W. & Marcie L. Sallmann, 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