



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

APPELLANT: AH4R 1 IL LLC
DOCKET NO.: 16-02919.001-R-1
PARCEL NO.: 02-09-105-010

The parties of record before the Property Tax Appeal Board are AH4R 1 IL 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: \$13,201
IMPR.: \$65,996
TOTAL: \$79,197

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 2,592 square feet of living area. The dwelling was constructed in 2000. Features of the home include a partial unfinished basement, central air conditioning and an attached 380 square-foot garage. The property has an 8,712 square-foot site and is located in Antioch, Antioch 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 17 comparable sales.¹ The properties have from 6,650 to 53,579 square feet of land area and were reported as being located from 0.10 to 0.50 of a mile from the

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.

subject. However, their neighborhood codes were not provided. The comparables were reported to consist of one or two-story dwellings that were built from 1970 to 2004. The comparables were reported to have from one to four bathrooms, and six comparables were reported to have from three to five bedrooms. 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 1,434 to 2,912 square feet of living area. The comparables sold from January 2013 to October 2015 for prices ranging from \$157,250 to \$227,000 or from \$54.00 to \$137.03 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 \$79,197. The subject's assessment reflects an estimated market value of \$238,833 or \$92.14 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.² One of the properties has the same neighborhood code as the subject, and all four were reported as being located from 0.104 to 0.673 of a mile from the subject. The properties have from 9,148 to 12,196 square feet of land area. The comparables are improved with two-story dwellings of frame construction. The dwellings were constructed from 2000 to 2003 and have from 2,333 to 2,610 square feet of living area. The comparables have full basements with three having finished area, central air conditioning and attached garages ranging from 400 to 586 square feet of building area. Two comparables have a fireplace. The board of review comparables sold from May 2015 to November 2017 for prices ranging from \$225,000 to \$329,000 or from \$88.12 to \$141.02 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 21 comparable properties. The Board gave less weight to the appellant's comparables #2, #4 through #12, #14 and #16 for a variety of reasons. Comparables #6 and #7 were considerably older than the subject; comparable #9 had much more land area; and comparables #7, #8, #11 and #12 had significantly less living area. In addition, the appellant's comparables #2, #4 through #6, #8 through #10, #14 and #16 sold from January 2013 to October 2014 and were considered to be dated in relation to the January 1, 2016 assessment date. Two of the board of review comparables received less weight in the Board's

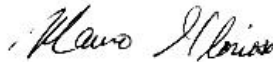
² The board of review's information consisted of a completed grid analysis, photographic evidence and property records for the subject and their comparable sales.

analysis. Board of review comparables #2 and #4 sold in November 2017 and April 2017, respectively, and were also considered to be dated sales.

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 two properties, despite having different neighborhood codes than the subject, were very similar to the subject in two-story design, frame construction, age, living area, foundation type and features like central air conditioning and an attached garage and sold proximate to the assessment date. As further support, the Board finds the appellant's comparables #1, #3, #13, #15 and #17, despite the lack of information regarding many of their characteristics (neighborhood code, story height, exterior construction, foundation type and other features), were similar to the subject in age and living area and sold proximate to the assessment date. The board of review comparables #1 and #3 and the appellant's comparables #1, #3, #13, #15 and #17 sold from January 2015 to September 2016 for prices ranging from \$178,000 to \$329,000 or from \$68.93 to \$141.02 per square foot of living area, land included. The subject's assessment reflects a market value of \$238,833 or \$92.14 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record.

The Board considered adjustments and differences in the comparables when compared to the subject. Board of review comparables #1 and #3 had features that were superior to the subject property. These comparables had full basements with finished area and garages with more building area than the subject. The Board finds these superior attributes help to explain why board of review comparables #1 and #3 had higher market values than the subject. 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

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