



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

APPELLANT: AH4R I IL LLC  
DOCKET NO.: 16-02951.001-R-1  
PARCEL NO.: 04-19-204-005

The parties of record before the Property Tax Appeal Board are AH4R I IL LLC, the appellant, by 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:** \$7,930  
**IMPR.:** \$34,976  
**TOTAL:** \$42,906

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 tri-level single-family dwelling of frame exterior construction that has 1,280-square feet of above-ground living area. The dwelling was constructed in 2005. Features include a finished lower level, an unfinished basement, central air conditioning, and a 400-square foot garage. The subject has an 8,678-square foot site and is located in Zion 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 thirteen comparable sales, however, comparable #1 was the subject property. The properties were reported to be located from .22 to .63 of a mile from the subject and to consist of one-story to two-story dwellings, but the specific story height or design for each

comparable was not disclosed.<sup>1</sup> The dwellings were built from 1848 to 2007 and were reported to have three bedrooms and one to two bathrooms. The appellant failed to disclose the comparables' exterior construction, design, foundation type or features such as central air conditioning, fireplaces and/or garages. The dwellings were reported to range in size from 1,092 to 1,444 square feet of living area and have sites ranging in size from 8,512 to 174,240 square feet of land area. The comparables sold from February 2013 to May 2015 for prices ranging from \$47,000 to \$128,000 or from \$43.04 to \$96.37 per square foot of living area including land. 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 \$42,906. The subject's assessment reflects an estimated market value of \$129,391 or \$101.09 per square foot of living area, including land, when applying the 2016 three-year average median level of assessment for Lake County of 33.16%.

In support of the subject's assessment, the board of review submitted information on four comparable sales located from .062 to .333 of a mile from the subject. The comparables consist of tri-level dwellings of frame exterior construction built from 2004 to 2006. Each of the comparables has a finished lower level, an unfinished basement, and central air conditioning; one comparable has a fireplace; and each comparable has a 400-square foot garage. The dwellings contain 1,280 square feet of above-ground living area and are situated on sites containing from 8,515 to 8,649 square feet of land area. The comparables sold from July 2015 to September 2017 for prices ranging from \$165,000 to \$175,000 or from \$128.91 to \$136.72 per square foot of living area, including land. 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 no reduction in the subject's assessment is warranted.

The record contains sixteen comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant as all but one of the appellant's comparables sold in 2013 or 2014, which sales are dated and less indicative of market value as of the subject's January 1, 2016 assessment date. Also, three of appellant's comparables were from 41 to 157 years older than the subject property. Moreover, the appellant's attorney failed to provide any specifics regarding the comparables' story height, design, exterior construction, foundation type or features such as central air conditioning, fireplaces and/or garages for a comparative analysis, which further detracts from the weight of the evidence. The Board gave less weight to board of review comparable #3 which sold in September 2017, which sale is well after the subject's January 1, 2016 assessment date and thus less indicative of market value as of

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<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.

that date. The Board finds that the board of review comparables #1, #2 and #4 sold more proximate in time to the subject's assessment date and are nearly identical to the subject in location, land area, design, age, dwelling size and features. They sold from July 2015 to July 2016 for prices ranging from \$165,000 to \$171,900 or from \$128.91 to \$134.30 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$129,391 or \$101.09 per square foot of living area, including land, which falls below the range established by the most similar comparables in the record. Therefore, the Board finds the subject's estimated market value as reflected by its assessment is justified and no reduction in the subject's assessment is warranted.

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: September 18, 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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APPELLANT

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