



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

APPELLANT: Harold Harris
DOCKET NO.: 16-03131.001-R-1
PARCEL NO.: 15-33-107-018

The parties of record before the Property Tax Appeal Board are Harold Harris, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$29,257
IMPR.: \$126,810
TOTAL: \$156,067

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 single-family dwelling of wood siding exterior finish and frame construction with 2,911 square feet of living area. The dwelling was constructed in 1980. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 420 square foot attached garage. The property has a 10,180 square foot site and is located in the city of Buffalo Grove, Vernon Township, Lake County.

The taxpayer's appeal is based on overvaluation. In support of this argument, the appellant submitted a grid analysis listing five comparable sales located from .53 to .81 of a mile from the subject property. Appellant's comparable #1 and #3 are the same property. The comparables are described as two-story single-family dwellings of wood siding exterior finish and frame construction ranging in size from 2,774 or 3,078 square feet of living area. The dwellings were constructed between 1970 and 1987. Features of the comparables include full or partial basements with two comparables having some finished area, central air conditioning, one or two fireplaces and attached garages ranging in size from 440 to 483 square feet of building area. The

comparables have sites ranging in size from 8,756 to 12,082 square feet of land area. The comparables sold from January 2015 to April 2016 for prices ranging from \$419,500 to \$472,500 or from \$142.93 to \$165.50 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$144,565 to reflect a market value of approximately \$433,605 or \$148.98 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$156,067. The subject's assessment reflects a market value of \$470,648 or \$161.68 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% as determined by the Illinois Department of Revenue.

The board of review submitted information on four comparable sales located from .533 to .901 of a mile from the subject property. The comparables are improved with two-story single-family dwellings of wood siding exterior finish and frame construction that range in size from 2,682 to 2,857 square feet of living area. The dwellings were constructed in either 1979 or 1985. The comparables feature full or partial basements with one comparable having a finished area, central air conditioning, three comparables have a fireplace and each comparable has an attached garage with 484 square feet of building area. The comparables have sites ranging from 7,200 to 9,898 square feet of land area. The comparables sold from May 2015 to March 2017 for prices ranging from \$440,900 to \$510,000 or from \$164.39 to \$178.63 per square foot of living area including land. Based on this evidence, the board of review requested that the subject property's assessment be affirmed.

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 Board finds the parties submitted 8 suggested sale comparables for consideration. The Board gave less weight to board of review comparable #4 based on having a sale date in March 2017, which is 14 months after the subject's January 2016 assessment date and thus is less indicative of the market value.

The Board finds the best evidence of market value to be appellant's comparable sales and board of review comparable sales #1 through #3. The Board finds these comparables are similar to the subject in location, site size, dwelling size, age, design and features. These comparables sold for prices ranging between \$419,500 and \$510,000 or between \$142.93 and \$178.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$470,648 or \$161.68 per square foot of living area, including land, which is within the range of the amounts established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellant did

not demonstrate by a preponderance of the evidence that the subject was overvalued and, therefore, the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds that 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: January 15, 2019



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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