



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

APPELLANT: Chris Zahnle
DOCKET NO.: 16-03572.001-R-1
PARCEL NO.: 01-02-303-020

The parties of record before the Property Tax Appeal Board are Chris Zahnle, 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: \$5,172
IMPR.: \$37,824
TOTAL: \$42,996

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 exterior construction with 1,056 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full unfinished basement, a fireplace and a 528 square foot garage. The property has an 18,892 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located between approximately 1.58 and 5.04 miles from the subject property. The comparables consist of one-story dwellings of frame exterior construction ranging in size from 950 to 1,344 square feet of living area.¹ The

¹ The appellant reported comparable #3 as containing a one-story dwelling, while the board of review reported comparable #3 as containing a one-story dwelling that is one-half of a duplex. The Board finds the best evidence of

dwelling were constructed from 1989 to 1997. Three comparables have basements with one having finished area. In addition, one comparable has a crawl space foundation, one comparable has a fireplace, four comparables have central air conditioning and four comparables have a garage ranging in size from 294 to 483 square feet of building area. The appellant did not disclose the foundation type of comparable #1. The comparables have sites ranging in size from 5,738 to 15,000 square feet of land area.² The comparables sold from March 2014 to February 2016 for prices ranging from \$84,000 to \$158,000 or from \$88.42 to \$122.67 per square foot of living area, including land. Based on the comparable sales 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 \$42,996. The subject's assessment reflects a market value of \$129,662 or \$122.79 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located between 1.88 and 3.36 miles from the subject property. The comparables contain one-story dwellings of frame exterior construction ranging in size from 1,184 to 1,213 square feet of living area. The dwellings were constructed from 1990 to 1999. One comparable has a concrete slab foundation and three comparables have finished basements. Additionally, one comparable has a fireplace, three comparables have central air conditioning and each comparable has a garage containing either 400 or 480 square feet of building area. The comparables have sites ranging in size from 7,359 to 8,712 square feet of land area. The comparables sold from March to October 2015 for prices ranging from \$168,000 to \$176,500 or from \$141.41 to \$145.51 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 parties submitted nine comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject, due to differences in land area, location, and/or features. The Board gave less weight to the appellant's comparables for a variety of reasons. The Board finds the appellant's comparable #1 sale in 2014 is dated and less likely to be indicative of the subject's market value as of the January 1,

design was the photographic image submitted by the board of review depicting comparable #3 as one-half of a duplex.

² The appellant's grid analysis was devoid of some lot sizes, which was drawn from the evidence provided by the board of review.

2016 assessment date; comparables #1 and #2 lack a basement foundation unlike the subject; comparable #3 is a dissimilar duplex design when compared to the subject; and comparables #4 and #5 are not located in close proximity being approximately 4.31 and 5.04 miles from the subject. The Board also gave reduced weight to comparables #3 and #4 submitted by the board of review. The Board finds comparable #3 is located 3.36 miles from the subject and comparable #4 lacks a basement foundation.

The Board finds the best evidence of market value to be comparables #1 and #2 submitted by the board of review. Despite that these comparables are located a distance from the subject and have significantly smaller land areas, these homes are more similar in dwelling size, design, age and some features. These comparables sold in March and September 2015 for prices of \$172,000 and \$176,500 or for \$145.27 and \$145.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$129,662 or \$122.79, including land, which is supported by the best comparable sales in this record. After considering adjustments to the comparables for differences, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment is 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

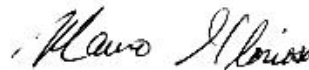
Member

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 20, 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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