



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

APPELLANT: John & Catherine Bodame
DOCKET NO.: 16-04117.001-R-1
PARCEL NO.: 07-07-304-019

The parties of record before the Property Tax Appeal Board are John & Catherine Bodame, the appellants, 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: \$12,200
IMPR.: \$34,388
TOTAL: \$46,588

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 one-story, single-family dwelling of wood siding exterior construction with 1,325 square feet of living area. The dwelling was constructed in 1963. Features of the home include a crawl-space foundation, central air conditioning and a 720 square foot garage. The property has a 10,150 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellants contend assessment inequity and overvaluation as to both the land and improvement assessments of the subject property as the bases of the appeal. In support of the appeal, the appellants submitted information on four comparables with equity data where three of the comparables included recent sales data.

The four comparables consist of parcels ranging in size from 10,080 to 16,140 square feet of land area. Each parcel has been improved with a one-story dwelling of wood siding exterior

construction. The homes are either 52 or 53 years old like the subject property and contain either 1,196 or 1,325 square feet of living area. Two of the comparables have central air conditioning and two comparables each have a fireplace. Additionally, two of the comparables have 520 and 624 square foot garages, respectively.

The comparables have land assessments ranging from \$12,117 to \$16,005 or either \$.99 or \$1.20 per square foot of land area. The comparables have improvement assessments ranging from \$26,726 to \$38,440 or from \$20.17 to \$32.14 per square foot of living area. Comparables #2 through #4 sold from July to December 2016 for prices ranging from \$62,000 to \$118,350 or from \$51.84 to \$89.32 per square foot of living area, including land.

Based on the foregoing evidence, the appellants request a reduced land assessment of \$12,000 or \$1.18 per square foot of land area and a reduced improvement assessment of \$28,000 or \$21.13 per square foot of living area. The appellants requested a reduced total assessment of \$40,000 which would reflect a market value of approximately \$120,000 or \$90.57 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 \$46,588. The subject property has a land assessment of \$12,200 or \$1.20 per square foot of land area and an improvement assessment of \$34,388 or \$25.95 per square foot of living area. The subject's total assessment of \$46,588 reflects a market value of \$140,495 or \$106.03 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 response to the appellants' evidence, the board of review prepared a grid analysis of the appellants' comparables with commentary noting comparables #1 and #2 both lacked air conditioning and a garage which are both features of the subject property. The board of review also asserted that comparable sale #3 was a short sale, sold as-is. As to comparable sale #4, the board of review contended the property transferred between related family members and had not been advertised such that it was not a typical "arm's-length sale transaction."

In support of its contention of the correct assessment both in terms of equity and based on market value, the board of review submitted information on four comparables. The comparable parcels range in size from 9,870 to 13,900 square feet of land area. Each parcel has been improved with a one-story dwelling of wood siding exterior construction. The homes range in age from 48 to 55 years old and range in size from 1,225 to 1,477 square feet of living area. Each of the comparables have central air conditioning and two comparables each have a fireplace. Each of the comparables have garages ranging in size from 384 to 528 square feet of building area. As part of its submission, the board of review noted that each of these garages is smaller than the garage amenity on the subject property.

The comparables have land assessments ranging from \$11,864 to \$15,735 or either \$1.13 or \$1.20 per square foot of land area. The comparables have improvement assessments ranging from \$30,643 to \$38,303 or from \$24.54 to \$26.48 per square foot of living area. The comparables sold between June 2015 and March 2016 for prices ranging from \$145,000 to \$157,100 or from \$103.59 to \$118.37 per square foot of living area, including land.

Conclusion of Law

The taxpayers contend assessment inequity as one of the bases of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of lack of assessment uniformity as to either the land or the improvement assessment.

The parties submitted a total of eight comparable properties to support their respective positions before the Property Tax Appeal Board.

As to the land inequity argument, the Board has given reduced weight to appellants' comparable #4 and to board of review comparable #1 as each of these parcels is significantly larger than the subject parcel of 10,150 square feet of land area. Each of the remaining six comparable parcels reflect a land assessment of \$1.20 per square foot of land area which is identical to the land assessment of the subject property at \$1.20 per square foot of land area.

As to the improvement inequity argument, the Board finds the eight comparables present improvement assessments ranging from \$20.17 to \$32.14 per square foot of living area. The subject's improvement assessment of \$25.95 per square foot of living area falls within the range of the comparables presented on this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on grounds of lack of assessment uniformity.

The appellants also 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 on grounds of overvaluation.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #4 based on the assertion the property was sold between family members and was not advertised such that it was not a typical arm's-length sale transaction. This assertion appears to be further supported by the fact that this sale price is significantly less than other similar properties in the record.

The Board finds the best evidence of market value to be appellants' comparable sales #2 and #3 along with the board of review comparable sales. These comparables sold between May 2015 and October 2016 for prices ranging from \$95,000 to \$157,500 or from \$71.70 to \$118.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$140,495 or \$106.03 per square foot of living area, including land, which is within the range of the best comparable sales in this record in terms of both overall value and on a per-square-foot basis. After considering adjustments to the best comparables for differences when compared to the subject property, the Board finds 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

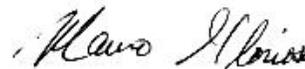
Member

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: December 23, 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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