



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

APPELLANT: GM1 Enterprises Inc.  
DOCKET NO.: 16-04354.001-R-1  
PARCEL NO.: 08-16-333-024

The parties of record before the Property Tax Appeal Board are GM1 Enterprises Inc., the appellant, by attorney Zaki M. Anarwala, of ZMA Legal, in Deerfield, 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:

<b>LAND:</b>	\$ 4,658
<b>IMPR.:</b>	\$24,966
<b>TOTAL:</b>	\$29,624

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 wood siding exterior construction with 1,933 square feet of living area. The dwelling was constructed in 1912. Features of the home include a full unfinished basement and a detached 598 square foot garage. The property has a 5,630 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends recent construction as the basis of the appeal; a reduction was requested in the improvement assessment and no dispute was raised concerning the land assessment.<sup>1</sup> In support of the appeal, the appellant submitted information on three comparable properties with assessment equity data where two of the properties had sales in 2013. As part of the appeal, the appellant also reported the May 2014 sale of the subject property for \$59,000. The appellant did not complete Section IV – Recent Sale Data of appeal petition and did not provide the required documentation related to the sale of the subject property.

The appellant's Section V comparables will also be analyzed for equity. The comparables are located from .15 to .40 of a mile from the subject property. The comparables consist of two-story dwellings of wood siding exterior construction that were built in 1910 or 1915. The homes range in size from 1,824 to 1,992 square feet of living area. Each dwelling features an unfinished basement and a garage ranging in size from 288 to 400 square feet of building area. One of the comparables also has a fireplace. The comparables have improvement assessments ranging from \$17,553 to \$22,289 or from \$8.81 to \$11.89 per square foot of living area. Comparables #2 and #3 also sold in February and April 2013, respectively, for prices of \$35,000 and \$40,000 or for \$17.57 and \$21.93 per square foot of living area, including land, respectively.

Based on this evidence, the appellant requested a reduced improvement assessment of \$20,225 (rounded) or \$10.46 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,624. The subject property has an improvement assessment of \$24,966 or \$12.92 per square foot of living area. The subject's total assessment reflects a market value of \$89,337 or \$46.22 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 two separate grid analyses with both equity and comparable sales data.

As to the equity evidence, the board of review submitted four comparable properties located within .413 of a mile from the subject property. The comparables consist of two-story dwellings of wood siding exterior construction that were built in 1901 or 1920. The homes range in size from 2,012 to 2,024 square feet of living area. Each dwelling features an unfinished basement. Three of the comparables each have a fireplace and each comparable has a garage ranging in size from 180 to 720 square feet of building area. The comparables have improvement assessments ranging from \$24,956 to \$26,601 or from \$12.40 to \$13.17 per square foot of living area.

As to the market value evidence, the board of review submitted four comparables that are located within .204 of a mile from the subject. The comparables consist of either a 1.5-story or a 2-story dwelling of wood siding exterior construction. The dwellings were built between 1900 and 1926 and range in size from 1,729 to 1,944 square feet of living area. Each comparable has an unfinished basement; two comparables have central air conditioning; two comparables each have

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<sup>1</sup> Based on the comparables submitted by both parties, the Board will analyze this appeal for both overvaluation and assessment inequity. The appellant did not complete Section VI of the Residential Appeal petition as required to establish a claim with supporting required documentary evidence for a claim of "recent construction."

a fireplace; and each comparable has a garage ranging in size from 400 to 552 square feet of building area. The comparables sold between May 2014 and May 2017 for prices ranging from \$80,000 to \$134,000 or from \$42.28 to \$75.28 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**

With the filing of an appeal based upon "recent construction," 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) [emphasis added]. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

Initially, the Board finds the appellant submitted no substantive evidence to support the claim of recent construction costs to reflect the subject property's value. To the extent that the appellant indicated that the subject property was purchased in May 2014 for \$59,000, the appellant likewise failed to provide any substantive evidence to support the purported recent purchase price of the subject property as required. In the absence of data required in Section IV concerning the recent sale of the subject property, the Property Tax Appeal Board has given little weight to the purported sale data. The Board has also given little weight to the sales prices of appellant's comparables #2 and #3 that occurred in February and April 2013 as the dates of sale are remote in time to the assessment date at issue of January 1, 2016 and less likely to be indicative of the subject's market value as of the assessment date due to the passage of time. The Board has also given reduced weight to board of review comparable #4 as the sale from May 2014 is similarly dated in time.

The Board finds the best evidence of market value in the record to be board of review comparable sales #1, #2 and #3. These comparables were very similar to the subject in location, size, style, age and most features. The properties sold between April 2015 and May 2017 for prices ranging from \$80,000 to \$134,000 or from \$42.28 to \$75.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$89,337 or \$46.22 per square foot of living area, including land, which is within the range of the most similar comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

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 appellant did not meet this burden of proof and a reduction in the subject's assessment based on inequity is not warranted.

The parties submitted a total of seven equity comparables for the Board's consideration. The comparables were each similar to the subject in location, size, style, age and features. The comparables had improvement assessments that ranged from \$8.81 to \$13.17 per square foot of living area. The subject's improvement assessment of \$12.92 per square foot of living area falls within the range established by the comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on inequity 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.

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Chairman



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Member



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Member



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Member



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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 21, 2020



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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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