



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

APPELLANT: Gail Eckerling
DOCKET NO.: 16-04394.001-R-1
PARCEL NO.: 15-16-105-001

The parties of record before the Property Tax Appeal Board are Gail Eckerling, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a Reduction** 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: \$42,945
IMPR.: \$135,608
TOTAL: \$178,553

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 frame exterior construction with 2,834 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 921 square foot attached garage. The property has a 11,049 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .26 of a mile from the subject property. The comparables are described as two-story dwellings of frame exterior construction ranging in size from 2,820 to 3,236 square feet of living area. The dwellings were constructed from 1992 to 1996. The comparables have basements, two of which have finished areas. Each comparable features central air conditioning; a fireplace and a garage ranging in size

from 440 to 682 square feet of building area. The comparables have sites ranging in size from 10,443 to 14,810 square feet of land area. The comparables sold from April 2014 to July 2015 for prices ranging from \$528,500 to \$585,000 or from \$180.78 to \$195.13 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$192,037. The subject's assessment reflects a market value of \$579,122 or \$204.35 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 the subject's assessment, the board of review submitted information on four comparable sales located within .192 of a mile from the subject property. The board of review comparable #1 is the same property as appellant's comparable #1. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,784 to 2,834 square feet of living area. The dwellings were constructed from 1987 to 1996. The comparables have basements, three of which have finished areas. Each comparable features central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 744 square feet of building area. The comparables have sites ranging in size from 10,443 to 43,560 square feet of land area. The comparables sold from September 2014 to October 2016 for prices ranging from \$517,000 to \$570,000 or from \$185.64 to \$204.74 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted seven suggested comparable sales for consideration where one comparable was used by both parties. The Board gave less weight to the appellant's comparables #2 and #3 along with board of review comparable #2 due to their dated 2014 sales which are less indicative of market value as of the January 1, 2016 assessment date. The Board also gave less weight to board of review comparable #4 due to its considerably larger lot size.

The Board finds the best evidence of market value to be the parties common comparable along with board of review comparable #3. The Board finds these two properties sold most proximate in time to the January 1, 2016 assessment date and are most similar in location, design, age, dwelling size, lot size and most features. Both have smaller garage sizes and one has superior finished basement when compared to the subject. They sold from July 2015 to November 2016 for prices of \$517,000 and \$528,500 or \$185.64 and \$187.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$579,122 or \$204.35 per

square foot of living area, including land, which falls above the most similar comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported. Based on this record, the Board finds the appellant demonstrated by a preponderance of the evidence that the subject was overvalued and a 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: March 19, 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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