



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

APPELLANT: Medard Kalume
DOCKET NO.: 16-04463.001-R-1
PARCEL NO.: 06-09-309-031

The parties of record before the Property Tax Appeal Board are Medard Kalume, the appellant; 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: \$12,129
IMPR.: \$47,508
TOTAL: \$59,637

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 is improved with a two-story single-family dwelling with a wood siding exterior finish. The dwelling was built in 1995 and contains 1,820 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, and a 400-square foot attached garage. The dwelling is situated on a 6,970 square foot site and located in Lake Villa Township, Lake County.

The appellant alleged overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on nine comparable sales. The dwellings are located from .01 of a mile to 3.59 miles from the subject and three have the same neighborhood code as the subject. Eight of the dwellings are situated on sites ranging from 1,485 to 8,276 square feet of land area.¹ The comparables were built between 1992 and 2003 and consist of two-story single-family dwellings with a variety of exterior finishes. The dwellings range in size from 1,554 to 2,218

¹ Comparable #7 is a townhome and no lot size is given.

square feet of living area. Five of the dwellings have basements, four with finished areas, and four of the comparables have crawlspace or concrete slab foundations. Eight of the comparables have central air-conditioning; six comparables each have a fireplace; and each comparable has a garage ranging in size from 380 to 441 square feet of building area. The comparables sold from January 2014 to January 2017 for prices ranging from \$110,000 to \$155,000 or from \$49.59 to \$90.09 per square foot of living area, land included. Based on the comparable 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 \$59,637. The subject's assessment reflects a market value of approximately \$179,846 or \$98.82 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 eight comparable sales. The eight dwellings are located within .493 of a mile of the subject and have the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings with wood siding exteriors and were built from 1993 to 1995. The dwellings are situated on sites containing 6,970 to 11,761 square feet of land area and contain from 1,655 to 1,820 square feet of living area. The comparables each have full basements, four with finished areas, central air-conditioning, and garages ranging in size from 380 to 452 square feet of building area. Five comparables each have a fireplace. The comparables sold from May 2014 to August 2017 for prices ranging from \$179,000 to \$215,000 or from \$98.63 to \$118.13 per square foot of living area, land included. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant disagreed with the comparable sales evidence submitted by the board of review and submitted a grid analysis containing six comparable sales, none of which were previously submitted as evidence.

Conclusion of Law

As an initial matter regarding the appellant's rebuttal evidence, the board finds the rebuttal evidence contained new comparable properties not previously submitted by the appellant. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board shall not consider the six additional comparables submitted by the appellant in conjunction with the rebuttal argument.

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 parties submitted a total of 17 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #2, #4 through #7 and #9, none of which are located in the same neighborhood as the subject. Further, comparable #2's January 2014 sale occurred two years prior to the January 1, 2016 assessment date and is therefore less likely to be indicative of the market value as of that date; comparables #4, #5 and #7 lack a basement; and five of these comparables are located from 1.25 to 3.59 miles distant from the subject. The Board also gave less weight to board of review comparables #1 through #4 as their sales, which occurred over 18 months before or after the January 1, 2016 assessment date at issue, are dated and, therefore, less indicative of their market values as of that date.

The Board finds that appellant's comparables #1, #3 and #8 and board of review comparables #5 through #8 are the most similar comparables to the subject contained in the record in location, age, size and most features. Further, all of these comparables have the same neighborhood code as the subject. These comparables sold from January 2015 to December 2016 for prices ranging from \$110,000 to \$192,000 or from \$61.18 to \$109.97 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$179,846 or \$98.82 per square foot of living area, land included, which falls within the range established by the best comparable sales submitted for the Board's consideration. After considering adjustments for differences in the comparables when compared to the subject, 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: January 21, 2020



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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