



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

APPELLANT: Amos & Alice Taylor
DOCKET NO.: 16-04498.001-R-1
PARCEL NO.: 04-28-117-012

The parties of record before the Property Tax Appeal Board are Amos and Alice Taylor, 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 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: \$2,562
IMPR.: \$15,738
TOTAL: \$18,300

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 is improved with a one-story dwelling with wood siding containing 972 square feet of living area. The dwelling was constructed in 1963. Features of the property include an unfinished basement and a detached garage with 576 square feet of building area. The property has a 5,680 square foot site and is located in Zion, Zion Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on nine comparable sales improved with one-story dwellings with wood siding or brick exteriors that range in size 912 to 1,040 square feet of living area. The dwellings were built from 1956 to 1973. Six comparables have basements, three comparables have central air conditioning, one comparable has a fireplace and seven comparables have an attached or detached garage ranging in size from 264 to 528 square feet of building area. These properties have sites ranging in size from 5,680 to 21,750 square feet of land area and have the same assessment neighborhood code as the subject property. The sales occurred from January

2013 to April 2016 for prices ranging from \$25,000 to \$54,900 or from \$25.30 to \$56.48 per square foot of living area, including land. Comparable sales #2, #6, #7 and #8 are identified as foreclosures or short sales. Based on this evidence the appellants requested the subject's assessment be reduced to \$17,062.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,517. The subject's assessment reflects a market value of \$70,920 or \$72.96 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 improved with one-story dwellings with wood siding or brick exteriors that range in size from 957 to 1,092 square feet of living area. The dwellings were built from 1959 to 1965. Each comparable has an unfinished basement, central air conditioning, and a detached garage with either 440 or 912 square feet of building area. One comparable has a fireplace. The comparables have sites ranging in size from 6,960 to 24,182 square feet of land area and are located within .462 miles from the subject property but have a different assessment neighborhood codes than the subject property. The comparables sold from March 2014 to April 2016 for prices ranging from \$72,500 to \$84,900 or from \$66.39 to \$79.79 per square foot of living area, including land. The board of review requested the subject's assessment be sustained.

Conclusion of Law

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

The record contains thirteen comparables submitted by the parties to support their respective positions. The Board gives less weight to appellants' sale #2 due to the difference from the subject dwelling in age and the sale not occurring as proximate in time to the assessment date as the best sales found herein. The Board gives less weight to appellants' sales #7 and #9 due to sales not occurring as proximate in time to the assessment date as the best sales found herein. Similarly, the Board gives less weight to board of review sales #1, #2 and #3 due to the sales occurring in 2014, not as proximate in time to the assessment date as the best sales found herein and the fact each has a different assessment neighborhood code than the subject property. The Board also gives less weight to board of review sale #4 due to its location in a different assessment neighborhood than the subject property. The Board finds the best sales to be appellants' comparables #1, #3, #4, #5, #6 and #8, which are located in the same neighborhood as the subject property. These properties are similar to the subject property in size, age and features with the exception appellants' comparables #1 and #2 have no basements; and appellants' comparable #1 and #8 have no garages, features the subject property has which would require upward adjustments to make these properties more equivalent to the subject property. Additionally, appellants' comparable #6 has central air conditioning and appellants'

comparable #8 has a fireplace, features the subject does not have which would require downward adjustments to make them more equivalent to the subject property. These six comparables sold for prices ranging from \$25,000 to \$54,900 or from \$25.30 to \$56.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$70,920 or \$72.96 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds 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: 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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