



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

APPELLANT: David Howard  
DOCKET NO.: 16-04703.001-R-1  
PARCEL NO.: 08-04-210-016

The parties of record before the Property Tax Appeal Board are David Howard, 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:** \$7,280  
**IMPR.:** \$68,830  
**TOTAL:** \$76,110

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 2.1-story dwelling of frame exterior construction with 3,180 square feet of living area. The dwelling was constructed in 1991. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 900 square foot garage. The property has a 13,197 square foot site and is located in Beach Park, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located from 1.39 to 8.29 miles from the subject. The comparables consist of 2-story dwellings of frame exterior construction ranging in size from 2,440 to 3,768 square feet of living area. The dwellings were constructed from 1988 to 2006. Each comparable has an unfinished basement, three comparables have central air conditioning and two comparables have a fireplace. The comparables each have a garage ranging in size from 400 to 648 square feet of building area. The comparables have sites ranging

in size from 9,583 to 27,007 square feet of land area. The comparables sold from March 2014 to June 2016 for prices ranging from \$81,250 to \$194,000 or from \$26.67 to \$79.51 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,110. The subject's assessment reflects a market value of \$229,524 or \$72.18 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 three comparable sales located from .457 of a mile to 1.161 miles from the subject property. The comparables were improved with 2-story dwellings of frame exterior construction ranging in size from 2,816 to 2,996 square feet of living area. The dwellings were constructed from 1991 to 1994. Each comparable has a basement, one of which has finished area and two comparables have central air conditioning. The comparables each have one or two fireplaces and a garage ranging in size from 570 to 598 square feet of building area. The comparables have sites ranging in size from 19,260 to 27,002 square feet of land area. These properties sold in March 2015 or August 2016 for prices ranging from \$185,000 to \$208,000 or from \$61.75 to \$73.60 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**

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 no reduction in the subject's assessment is warranted.

The parties submitted nine suggested comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their distant proximity to the subject. Moreover, the appellant's comparables #1, #3, #4, #5 and #6 are dissimilar in size and/or age when compared to the subject. Additionally, the appellant's comparable #2 sale is dated and less likely to reflect the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the comparables submitted by the board of review. These three comparables are most similar in location, dwelling size, design, age and some features. These comparables sold in March 2015 or August 2016 for prices ranging from \$185,000 to \$208,000 or from \$61.75 to \$73.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$229,524 or \$72.18 per square foot of living area, including land, which is above the overall price range of the comparables, but falls within the range of the best comparable sales in this record on a square foot basis. The Board finds the subject dwelling is superior to the comparables in dwelling size, basement area and garage size.

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 supported. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no 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.

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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: April 23, 2019



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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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COUNTY

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