



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

APPELLANT: Elaine Felder
DOCKET NO.: 16-04856.001-R-1
PARCEL NO.: 16-15-104-051

The parties of record before the Property Tax Appeal Board are Elaine Felder, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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: \$73,933
IMPR.: \$170,271
TOTAL: \$244,204

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 brick exterior construction with 3,876 square feet of living area. The dwelling was constructed in 1980. Features of the home include a 2,500 square foot basement of which 1,900 square feet is finished, central air conditioning, a fireplace and a 567 square foot garage. The property has a 15,426 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on eight comparable sales improved with two-story dwellings with wood siding or brick exteriors that range in size from 3,244 to 4,212 square feet of living area. The dwellings were built between 1981 and 1995. The homes each have a basement, six of which have finished area. The dwellings have one or two fireplaces and a garage ranging in size from 528 to 768 square feet of building area. Six of these properties have sites ranging in size from 9,395 to 14,635 square feet of land area;

comparables #7 and #8 lack lot size data. The comparables are located from .06 to .83 of a mile from the subject property. The sales occurred from March 2015 to September 2016 for prices ranging from \$505,000 to \$799,000 or from \$141.03 to \$208.33 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$234,426 to reflect a market value of \$703,348 or \$181.46 per square foot of living area, including land, based on overvaluation.

With respect to the assessment inequity argument, the appellant submitted information on 32 comparables improved with two-story dwellings that range in size from 2,976 to 4,826 square feet of living area. The homes were built from 1972 to 1989. Each home has a basement ranging in size from 512 to 2,416 square feet of building area. No data concerning central air conditioning, fireplace and/or garage amenity was provided in the appellant's analysis. The appellant indicated the comparables have improvement assessments ranging from \$104,296 to \$197,595 or from \$34.53 to \$45.50 per square foot of living area. The appellant indicated the comparables have an average improvement assessment reflecting a market value of \$120.07 per square foot of living area and a median improvement assessment reflecting a market value of \$120.87 per square foot of living area. Based on assessment inequity, the appellant requested the subject's total assessed value be reduced to \$207,758.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$273,354. The subject's assessment reflects a market value of \$824,349 or \$212.68 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. The subject has an improvement assessment of \$199,421 or \$51.45 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted three grid analyses consisting of four comparable sales and seven equity comparables. For ease of reference, the Board has renumbered the second set of equity comparables as comparables #5, #6 and #7.

In support of the subject's market value, the board of review submitted information on four comparable sales, where the sales identified as #5, #6 and #8 are the same properties as appellant's sales #1, #2 and #4, respectively. The comparables are improved with two-story dwellings with wood siding or brick exteriors that range in size from 3,680 to 4,212 square feet of living area. The dwellings were built between 1984 and 1988. Each home has a basement ranging in size from 1,792 to 2,274 square feet of which three have finished areas ranging from 1,433 to 1,705 square feet. The dwellings have central air conditioning, a fireplace and a garage ranging in size from 616 to 748 square feet of building area. These properties have sites ranging in size from 9,395 to 12,607 square feet of land area and are located from .072 to .509 of a mile from the subject property. The sales occurred from May 2014 to April 2016 for prices ranging from \$625,000 to \$799,000 or from \$169.84 to \$199.14 per square foot of living area, including land.

In support of assessment uniformity, the board of review submitted information on four comparable properties numbered #1 through #4 which are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,608 to 3,765 square feet of

living area. The homes were built from 1979 to 1987. Each home has a basement ranging in size from 1,866 to 2,345 square feet of building area with finished areas ranging from 375 to 1,876 square feet. Features also include central air conditioning, one or three fireplaces and a garage ranging in size from 462 to 744 square feet of building area. The comparables have improvement assessments ranging from \$170,926 to \$182,195 or from \$47.14 to \$48.39 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, as to the comparable sales presented by the board of review, the appellant contends board of review comparable identified as #7, which sold in 2014, is too remote in time to establish market value as of January 1, 2016 and should be given reduced weight. As part of the rebuttal, the appellant contends the best sales in the record consist of appellant's comparables #1 through #4 and #6 along with board of review comparables #5, #6 and #8.

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 parties submitted a total of nine comparable sales, with three common properties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #6 due to differences in dwelling size when compared to the subject dwelling of 3,876 square feet. The Board has given reduced weight to appellant's comparable #5 due to its newer age and to appellant's comparables #7 and #8 for their distant locations as compared to the subject property. The Board has given reduced weight to board of review comparable #7 which sold in May 2014, a date more remote in time to the valuation date at issue of January 1, 2016 and thus less likely to be indicative of the subject's estimated market value.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #4 which are the same properties as board of review comparable sales #5, #6 and #8, respectively. These three most similar comparables sold between March 2015 and April 2016 for prices ranging from \$630,000 to \$799,000 or from \$170.45 to \$199.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$824,349 or \$212.68 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.

Alternatively, the appellant contends assessment inequity as a basis of the appeal. 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, after giving consideration to the reduction in the subject's assessment based on overvaluation, a further reduction in the subject's assessment based on assessment inequity is not warranted.

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



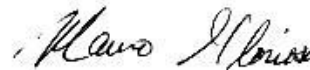
Member

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: July 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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