



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

APPELLANT: Mary C. Miller
DOCKET NO.: 16-04857.001-R-1
PARCEL NO.: 06-10-203-005

The parties of record before the Property Tax Appeal Board are Mary C. Miller, the appellant, by attorney Jessica Hill-Magiera 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 **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: \$23,106
IMPR.: \$45,971
TOTAL: \$69,077

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 one-story dwelling with a wood siding exterior containing 1,680 square feet of living area. The dwelling was constructed in 1955. Features of the home include a full basement that is partially (75%) finished, central air conditioning, one fireplace two bathrooms and an attached garage with approximately 400 square feet of building area.¹ The property has a 14,492 square foot site and is located in Lake Villa, Lake Township, Lake County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on four comparable sales improved with one-story dwellings that range in size from 1,524 to 1,847 square feet of living area. The homes were built from 1946 to 1957 and have wood siding or brick exteriors. Two comparables have partial unfinished basements, three comparables each have one fireplace, and each comparable has a 400 or 440 square foot garage. The properties have sites ranging in size

¹ The board of review described the home as having central air conditioning.

from 7,000 to 17,270 square feet of land area and are located from .01 to 1.79 miles from the subject property. The sales occurred from April 2015 to July 2016 for prices ranging from \$60,000 to \$199,000 or from \$36.06 to \$107.74 per square foot of living area, including land. Based on these sales the appellant requested the subject's total assessment be reduced to \$40,251.

With respect to the assessment equity argument the appellant provided four comparables improved with one-story dwellings that range in size from 1,292 to 1,741 square feet of living area. The homes were built from 1945 to 1957. Each comparable has a partial basement. No other descriptive information was provided about the homes. These properties have improvement assessments ranging from \$29,026 to \$40,213 or from \$20.91 to \$24.04 per square foot of living area. Based on this evidence the appellant requested the subject's total assessed value be reduced to \$58,237.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,077. The subject's assessment reflects a market value of \$208,314 or \$124.00 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 property has an improvement assessment of \$45,971 or \$27.36 per square foot of living area.

In support of the overvaluation issue the board of review submitted information on four comparable sales improved with one-story dwellings with wood siding that range in size from 1,668 to 1,847 square feet of living area. The dwellings were built from 1948 to 1957. Two comparables have basements with one being partially finished, each comparable has central air conditioning, three comparables each have one fireplace and two comparables have garages with 240 and 440 square feet of building area, respectively. The comparables have sites ranging in size from 8,708 to 26,997 square feet of land area and are located within .4 miles from the subject property. The sales occurred from November 2014 to August 2017 for prices ranging from \$154,000 to \$250,000 or from \$90.91 to \$143.60 per square foot of living area. Board of review sale #2 is the same property as appellant's sale #3.

With respect to the assessment equity argument the board of review provided four comparables, with comparables #2 and #3 being the same properties as board of review sales #2 and #1, respectively. The comparables are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,590 to 1,847 square feet of living area and were built from 1949 to 1956. Two comparables have partial basements with one being partially finished, each comparable has central air conditioning, each comparable has one or two fireplaces and three comparables have garages ranging in size from 240 to 640 square feet of building area. The comparables are located from .015 to .918 miles from the subject property. Their improvement assessments range from \$34,780 to \$45,491 or from \$20.87 to \$26.08 per square foot of living area.

The board of review requested the assessment be sustained.

The appellant's counsel submitted rebuttal comments with respect to the comparable sales provided by the board of review.

Conclusion of Law

The appellant contends in part 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 on this basis.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sales #1, #2 and #4, with appellant's sale #3 being the same property as board of review sale #2. These comparables are most similar to the subject in location but would require upward adjustments for inferior features relative to the subject property. Appellant's comparable #3/board of review comparable #2 would need adjusted upward for the lack of finished basement area, and lack of a garage. Board of review comparable #1 would need to be adjusted upward for the smaller basement with less finished basement area and smaller garage relative to the subject property. Board of review sale #4 would require an upward adjustment for lack of a basement, lack of a fireplace and lack of a garage. These three properties sold from November 2014 to July 2016 for prices ranging from \$169,900 to \$199,000 or from \$101.86 to \$143.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$208,314 or \$124.00 per square foot of living area, including land, which is above the overall price range but within the range established by the best comparable sales in this record on a square foot basis. Considering the upward adjustments that would be needed to make these sales more equivalent to the subject property, the Board finds the subject's assessment is reflective of fair cash value as of the assessment date at issue. Less weight was given to appellant's comparables #1, #2, and #4 due to their distant location from the subject property. Less weight was given board of review comparable #3 due to the 2017 sale date not being as proximate in time to the assessment date at issue as the best sales found herein. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, the appellant contends assessment inequity as the 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 the appellant did not this burden of proof and a reduction in the subject's assessment is not warranted.

Overall, the Board gives less weight to the appellants' analysis as the evidence she provided did not include information about features or amenities the dwellings have other than size and basement area, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property under appeal. Conversely, the board of review analysis included salient facts about the comparables including a copy of the property record card for each comparable.

The parties submitted eight equity comparables that were improved with one-story dwellings similar to the subject in age and location. Each of the appellant's comparables has a smaller basement than the subject property, which would require an upward adjustment. Board of review comparable #1 would require upward adjustments due to number of bathrooms, lack of a basement and lack of a garage relative to the subject's two bathrooms, full basement that is partially finished and garage. Board of review comparable #2 would require upward adjustments for lack of a basement compared to the subject's full basement that is partially finished. Board of review comparable #3 would require upward adjustments for a smaller basement, less finished area in the basement and a smaller garage relative to the subject property. Board of review comparable #4 would require and upward adjustment for the unfinished basement and bathroom count relative to the subject property but a downward adjustment for the additional fireplace and larger garage relative to the subject property. The eight comparables have improvement assessments ranging from \$20.91 to \$26.08 per square foot of living area. The subject property has an improvement assessment of \$27.36 per square foot of living area, which is above the range established by the comparables but justified given the subject's superior attributes with reference to these properties.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

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

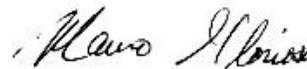
Member

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

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