



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

APPELLANT: Daniel & Anne Connors
DOCKET NO.: 16-04870.001-R-1
PARCEL NO.: 16-23-208-001

The parties of record before the Property Tax Appeal Board are Daniel & Anne Connors, the appellants, 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 **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: \$100,905
IMPR.: \$153,867
TOTAL: \$254,772

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 consists of a two-story dwelling of brick exterior construction with 3,342 square feet of living area. The dwelling was constructed in 1914. Features of the home include a basement with 830 square feet of finished area, central air conditioning,¹ a fireplace and a 530 square foot garage. The property has a 15,348 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend both overvaluation and lack of assessment uniformity as the bases of the appeal.

¹ Although the appellant reported no air conditioning feature, the board of review supplied a copy of the subject's property record card setting forth this feature. In addition, the appellant's rebuttal filing did not refute the assertion.

In support of the overvaluation argument, the appellants submitted information on four comparable sales located from .41 of a mile to 1.09-miles from the subject. The comparable parcels range in size from 12,005 to 22,291 square feet of land area and are each improved with a two-story dwelling of brick or wood siding exterior construction. The dwellings were built from 1901 to 1947. The comparables range in size from 2,834 to 4,034 square feet of living area and feature basements, three of which have finished areas, one to three fireplaces and a garage ranging in size from 321 to 576 square feet of building area. The comparables sold between June 2015 and December 2016 for prices ranging from \$550,000 to \$650,000 or from \$143.53 to \$215.80 per square foot of living area, including land. Based on this sales data, the appellants requested a value of \$581,677 or \$174.05 per square foot of living area, including land, reflecting the median of the comparable sales.

The nineteen (19) equity comparables submitted by the appellants were located from .08 to .47 of a mile from the subject and described as two-story dwellings that were built from 1906 to 1924. The dwellings range in size from 2,544 to 3,992 square feet of living area. Features include basements ranging in size from 500 to 1,900 square feet of building area. The appellants did not include any data concerning other amenities such as finished basement areas, air conditioning, fireplaces and/or garages for the comparables. The comparables have improvement assessments ranging from \$62,880 to \$156,744 or from \$22.06 to \$41.96 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$73,739 or \$22.06 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$254,774. The subject's assessment reflects a market value of \$768,317 or \$229.90 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 \$153,867 or \$46.04 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on four comparable sales identified as board of review comparables #5 through #8. The comparables were located from .33 to .72 of a mile from the subject. The comparable parcels range in size from 12,011 to 26,284 square feet of land area and are each improved with a two-story or a 2.25-story dwelling of brick, stucco or wood siding exterior construction. The dwellings were built from 1917 to 1926. The comparables range in size from 3,155 to 3,444 square feet of living area and feature basements, three of which have finished areas, a fireplace and a garage ranging in size from 440 to 720 square feet of building area. Three of the comparables have central air conditioning. The comparables sold between December 2014 and April 2017 for prices ranging from \$810,000 to \$1,000,000 or from \$256.74 to \$290.36 per square foot of living area, including land.

In support of its contention of the correct assessment on equity grounds, the board of review submitted information on four comparables located from .122 to .444 of a mile from the subject. The comparables consist of two-story dwellings of brick exterior construction that were built between 1920 and 1940. The dwellings range in size from 2,942 to 3,513 square feet of living area and feature basements with finished areas, central air conditioning, one to three fireplaces and a garage ranging in size from 420 to 588 square feet of building area. The comparables have

improvement assessments ranging from \$158,126 to \$183,742 or from \$46.38 to \$54.45 per square foot of living area.

In written rebuttal, the appellants contend that board of review sales #1, #3 and #4 which sold in either 2014 or 2017 are too remote in time to be indicative of the subject's estimated market value as of January 1, 2016. The appellants further noted that board of review comparable sale #2 has a larger lot which should be adjusted in the sales analysis. As to the equity data, the appellants' counsel argued the board of review's equity comparables were newer than the subject dwelling.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted on market value.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable sales #1 and #3 based on the unfinished basement and distance from the subject property, respectively. The Board gives reduced weight to board of review comparables #6 and #8 due to differences in design and unfinished basement along with the fact that the 2014 sale date is less likely to be indicative of the subject's estimated market value as of the assessment date at issue.

The Board finds the best evidence of market value to be appellants' comparable sales #2 and #4 along with board of review comparable sales #5 and #7. These four most similar comparables sold between June 2015 and April 2017 for prices ranging from \$565,000 to \$1,000,000 or from \$148.74 to \$290.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$768,317 or \$229.90 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of both overall value and on a per-square-foot basis. After considering adjustments to the comparables for differences in age, size and/or features, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

Alternatively, the appellants contend 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 the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of lack of uniformity.

The Board gives less weight to the appellants' evidence as the data did not provide information about the dwellings' features or amenities 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. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Conversely, the board of review analysis included salient facts about the comparables such as finished basement area and including a copy of the property record card for each comparable, which adds credibility to its evidence.

The Board finds the best evidence of assessment equity to be board of review comparables #1 through #4. These comparables are similar to the subject in location, age, dwelling size, design, and features. These comparables have improvement assessments that ranged from \$158,126 to \$183,742 or from \$46.38 to \$54.45 per square foot of living area. The subject's improvement assessment of \$153,867 or \$46.04 per square foot of living area falls below the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot basis. Based on this record, the Board finds the appellants 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 grounds of lack of uniformity.

In conclusion, the Board finds that no reduction in the subject's assessment is warranted on this record based on either market value arguments or equity evidence.

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: August 18, 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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