



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

APPELLANT: Robert Beck
DOCKET NO.: 16-04881.001-R-1
PARCEL NO.: 16-34-202-054

The parties of record before the Property Tax Appeal Board are Robert Beck, 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 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: \$43,671
IMPR.: \$35,913
TOTAL: \$79,584

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 one-story dwelling of brick exterior construction with 1,120 square feet of above-grade living area. The dwelling was constructed in 1956. Features of the home include a full basement with finished area, central air conditioning and a 396 square foot garage. The property has a 7,685 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same neighborhood as the subject and within .44 of a mile of the subject property. The comparables have sites ranging in size from 7,481 to 10,916 square feet of land area. The comparables consist of one-story dwellings of brick exterior construction ranging in size from 1,120 to 1,360 square feet of above-grade living area. The appellant did not disclose if the comparables had central air conditioning. The dwellings were constructed from 1952 to 1956. Each comparable has a basement, with two

having finished are; one comparable has a fireplace; and three comparables each have a garage ranging in size from 252 to 440 square feet of building area. The comparables sold from January 2015 to June 2016 for prices ranging from \$235,000 to \$300,000 or from \$189.19 to \$228.83 per square foot of above-grade 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 \$96,359. The subject's assessment reflects a market value of \$290,588 or \$259.45 per square foot of above-grade 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 located between .03 of a mile and 1.265 miles from the subject property, two of which are located in the same neighborhood code as the subject as assigned by the township assessor. The comparables have sites ranging in size from 7,534 to 11,232 square feet of land area. The comparables consist of one, tri-level dwelling and three, one-story dwellings of brick or wood siding exterior construction that range in size from 1,120 to 1,268 square feet of above-grade living area. The dwellings were constructed from 1950 to 1955. The comparables each have a basement, with three having finished area; central air conditioning; and a garage ranging in size from 308 to 462 square feet of building area. In addition, two comparables each have one fireplace. These properties sold from January 2014 to March 2017 for prices ranging from \$295,500 to \$370,000 or from \$260.25 to \$294.12 per square foot of above-grade living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contends that board of review comparables #1, #2 and #4 sales in 2014 and 2017 were too remote in time to establish market value as of January 1, 2016. In addition, board of review comparable #3 is a dissimilar tri-level style home. In a rebuttal grid analysis, counsel reiterated the three best comparable sales in the record and contended the subject's assessment should be reduced.

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 eight comparable sales for the Board's consideration. The Board gave less weight to board of review comparables #1, #3 and #4 as their sales in 2014 and 2017 are less proximate in time to the assessment date at issue and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. The Board also gave less weight to board of review comparable #3 due to its dissimilar tri-level design when compared to the subject's one-story design.

The Board finds the best evidence of market value to be the four comparable sales submitted by the appellant. These comparables sold more proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and features. These comparables sold from January 2015 to June 2016 for prices ranging from \$235,000 to \$300,000 or from \$189.19 to \$228.83 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of \$290,588 or \$259.45 per square foot of above-grade living area, including land, which falls within the overall price range but above the range on a square foot basis established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, 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: January 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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