



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

APPELLANT: Karen L. Rich
DOCKET NO.: 16-04884.001-R-1
PARCEL NO.: 06-35-103-035

The parties of record before the Property Tax Appeal Board are Karen L. Rich, 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: \$23,039
IMPR.: \$25,043
TOTAL: \$48,082

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 1,215 square feet of living area. The dwelling was constructed in 1951. Features of the home include a crawl space foundation, a fireplace and a 390 square foot garage. The property has a 23,152 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and improvement assessment inequity as the bases of the appeal. In support of the overvaluation claim, the appellant submitted a grid analysis of seven comparable sales located between .24 of a mile and 1.05 miles from the subject property. The comparables have sites ranging in size from 7,841 to 11,326 square feet of land area. The comparables consist of one-story dwellings of brick or vinyl siding exterior construction ranging in size from 1,024 to 1,456 square feet of living area that were built from 1952 to 1963. None of the comparables have a basement, three comparables each have one fireplace and each comparable has a garage ranging in size from 288

to 480 square feet of building area. The appellant did not disclose if the comparables had central air conditioning. The comparables sold from December 2014 to November 2016 for prices ranging from \$95,000 to \$162,000 or from \$73.68 to \$117.39 per square foot of living area, including land.

In support of the improvement assessment inequity claim, the appellant submitted a grid analysis of 16 assessment comparables located in the same neighborhood code as the subject property as assigned by the township assessor. The comparables consist of one-story dwellings ranging in size 1,096 to 1,333 square feet of living area. The dwellings were constructed from 1947 to 1960. None of the comparables have a basement.¹ The comparables have improvement assessments ranging from \$19,456 to \$29,198 or from \$16.89 to \$22.81 per square foot of living area.

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 \$54,036. The subject's assessment reflects a market value of \$162,955 or \$134.12 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 \$30,997 or \$25.51 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales and four assessment equity comparables. The four comparable sales are located in the same neighborhood code as the subject property as assigned by the township assessor. The comparables have sites ranging in size from 7,405 to 14,299 square feet of land area. The comparable sales consist of one-story dwellings of brick or vinyl siding exterior construction ranging in size from 1,036 to 1,197 square feet of living area. The dwellings were built from 1949 to 1963. Each comparable features a basement, two comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 288 to 484 square feet of building area. The comparables sold from March 2014 to September 2016 for prices ranging from \$142,000 to \$189,000 or from \$125.32 to \$182.43 per square foot of living area, including land.

The four equity comparables are located in the same neighborhood code as the subject property as assigned by the township assessor. The comparables consist of one-story dwellings of brick or vinyl siding exterior construction ranging in size from 1,066 to 1,308 square feet of living area that were built from 1945 to 1956. Each comparable has a basement, one comparable has central air conditioning, two comparables each have one fireplace and each comparable has a garage ranging in size from 273 to 440 square feet of building area. The comparables have improvement assessments ranging from \$31,762 to \$38,230 or from \$26.96 to \$29.80 per square foot of living area.

¹ Appellant's attorney provided limited information regarding the features of the comparables. Appellant's grid analysis does not contain information regarding exterior construction, basement finish, central air conditioning, fireplaces or garages.

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

The appellant's counsel submitted a rebuttal brief critiquing the evidence submitted 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 11 comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sale #3 that sold in 2014 which is dated 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 the four comparables submitted by the board of review that have superior basement foundations when compared to the subject's crawl space foundation. Furthermore, board of review comparable #4 also sold in 2014 which is dated less likely to be reflective of market value as of the lien date at issue. The Board finds the six remaining comparables submitted by the appellant are more similar when compared to the subject in location, dwelling size, design, age and features. They sold from February 2015 to November 2016 for prices ranging from \$95,000 to \$162,000 or from \$73.68 to \$117.39 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$162,955 or \$134.12 per square foot of living area, including land, which is greater than the most similar comparable sales contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessment is warranted.

The appellant also argued assessment inequity as an alternative 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 record contains 20 assessment equity comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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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