



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

APPELLANT: Edward & Shirley Donahoe
DOCKET NO.: 16-04895.001-R-1
PARCEL NO.: 13-11-300-371

The parties of record before the Property Tax Appeal Board are Edward & Shirley Donahoe, 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: \$7,940
IMPR.: \$84,476
TOTAL: \$92,416

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 one-story dwelling of wood siding exterior construction with 1,481 square feet of living area. The dwelling was constructed in 1981. Features of the home include a full walk-out basement that is partially finished, central air conditioning, two fireplaces and a 484 square foot detached garage. The property has a 1,481 square foot site and is located in Lake Barrington, Cuba Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales located within .72 of a mile of the subject. The comparables are described as one-story dwellings of wood siding exterior construction ranging in size from 1,464 to 1,596 square feet of living area. The dwellings were constructed from 1976 to 1986. Each comparable has a basement with finished area, one or two fireplaces and a garage ranging in size from 399 to 484 square feet of building area. The

dwelling are situated on sites ranging in size from 1,464 to 1,596 square feet of land area. The comparables sold from July 2015 to September 2016 for prices ranging from \$172,000 to \$275,000 or from \$109.48 to \$178.57 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,416. The subject's assessment reflects a market value of \$278,697 or \$188.18 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.

In response to the appellants' evidence, the board of review submitted property record cards and a grid analysis of the appellants' comparables. The board of review noted that there was no record of the sale for comparable #1 and comparable #2 was a sheriff's sale.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .48 of a mile of the subject. The comparables are described as one-story dwellings of wood siding exterior construction with 1,316 or 1,362 square feet of living area. The dwellings were constructed from 1975 to 1981. The comparables each have a partial basement with finished area; central air conditioning; one or two fireplaces; and a 242 square foot garage. The dwellings are situated on sites with 1,316 or 1,362 square feet of land area. The comparables sold from April to August 2016 for prices ranging from \$229,000 to \$325,000 or from \$174.01 to \$238.62 per square foot of living area, including land.

The board of review also submitted information on three equity comparables in further support of the subject's assessment. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

In rebuttal, the appellants' counsel argued board of review comparables #4, #5 and #6 are not recent sales. However, comparables #1, #2 and #3 were acceptable sales with comparable #3 supporting a reduction based on sale price per square foot.

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.

As an initial matter, the Board gave no weight to the three equity comparables submitted by the board of review as these sales do not address the appellants' overvaluation argument. The Board also gave no weight to appellants' comparable sale #1 because the evidence submitted by the board of review indicates that this sale did not occur which was not refuted by the appellants.

The Board finds the parties submitted eight comparable sales for consideration that are similar to the subject in location, dwelling size, design, age and features. The comparables sold from July 2015 to September 2016 for prices ranging from \$191,000 to \$325,000 or from \$121.58 to \$238.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$278,697 or \$188.18 per square foot of living area, including land which falls within the value range established by the best comparable sales in the record. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not 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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