



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

APPELLANT: Kenneth & Theresa Babros
DOCKET NO.: 16-04896.001-R-1
PARCEL NO.: 04-29-301-004

The parties of record before the Property Tax Appeal Board are Kenneth & Theresa Babros, 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 **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: \$12,748
IMPR.: \$39,130
TOTAL: \$51,878

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 split-level dwelling of wood siding exterior construction with 1,204 square feet of above grade living area. The dwelling was constructed in 1959. Features of the home include central air conditioning and a 660 square foot garage. The property has a 40,518 square foot site and is located in Beach Park, Benton Township, Lake County.

The appellants contend improvement assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted limited information on three equity comparables located within .26 of a mile of the subject. The comparables consist of 1.5-story dwellings ranging in size from 1,149 to 1,356 square feet of above grade living area that were built from 1949 to 1966. Two comparables feature a basement. The comparables have improvement assessments ranging from \$28,644 to \$37,409 or from \$22.95 to \$32.56 per square foot of living area.

In support of the overvaluation argument, the appellants submitted information on five comparable sales located from .99 of a mile to 1.69 miles from the subject. The comparables are described as split-level or tri-level style dwellings of wood or aluminum siding exterior construction ranging in size from 1,125 to 1,368 square feet of above grade living area that were built from 1964 to 1979. The comparables have basements with finished area; three comparables have one fireplace each; and each comparable has a garage ranging in size from 275 to 750 square feet of building area. The dwellings are situated on sites ranging in size from 4,000 to 16,155 square feet of land area. The comparables sold from January 2015 to February 2016 for prices ranging from \$63,000 to \$176,777 or from \$56.00 to \$129.22 per square foot of above grade living area, including land. Based on this evidence, the appellants 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 property of \$55,765. The subject's assessment reflects an estimated market value of \$168,169 or \$139.68 per square foot of living area including land area when applying Lake County's 2016 three-year average median level of assessment of 33.16%. The subject property has an improvement assessment of \$43,017 or \$35.73 per square of above grade living area.

In support of the subject's assessment, the board of review submitted information on four comparable sales and three assessment equity comparables. The board of review comparable sale #2 was submitted by the appellant as equity comparable #3. The three equity comparables are located from .254 of a mile to 1.103 miles from the subject. The comparables are improved with split-level dwellings of wood siding exterior construction ranging in size from 960 to 1,220 square feet of above grade living area that were built from 1979 to 2005. Each comparable has a finished lower level; two comparables have central air conditioning; one comparable has a fireplace; and each comparable has a garage ranging in size from 484 to 576 square feet of building area. Comparable #3 has one fireplace. The comparables have improvement assessments ranging from \$44,716 to \$47,410 or from \$34.76 to \$45.08 per square foot of above grade living area.

The comparable sales are located from .237 of a mile to 1.528 miles from the subject. The comparables are improved with one, tri-level and three, 1-story dwellings of wood siding exterior construction ranging in size from 1,091 to 1,320 square feet of above grade living area that were built from 1955 to 1972. Three comparables have unfinished basements; two comparables have central air conditioning; two comparables each have one fireplace and each comparable has a garage ranging in size from 520 to 936 square feet of building area. The dwellings are situated on sites that range in size from 32,234 to 79,714 square feet of land area. The comparables sold from August 2014 to July 2016 for prices ranging from \$134,000 to \$166,800 or from \$113.49 to \$145.17 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 rebuttal, the appellants' counsel submitted a brief arguing 4 of 6 or about 67% of the equity comparables in the record support a reduction based on building price per square foot. Furthermore, board of review comparable sales #1, #3 and #4 are dissimilar 1-story dwellings when compared to the subject's split-level design. Comparable sale #4 also sold in 2014 which

is too remote in time to establish the subject's market value as of the January 1, 2016 assessment date. However, comparable sale #2 is an acceptable sale.

Conclusion of Law

The appellants contend 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.

The parties submitted six equity comparables for the Board's consideration. The Board gave less weight to appellants' comparables #1 and #2 as the appellants' attorney failed to provide descriptive information regarding the dwellings features other than age, size and basement area, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability to the subject property. The Board also gave less weight to the board of review comparable #1 based on its smaller dwelling size and significantly newer age.

The Board finds the best evidence of assessment equity to be the appellants' comparable #3 along with the board of review comparables #2 and #3. These comparables have improvement assessments ranging from \$37,409 to \$47,410 or from \$32.56 to \$38.84 per square foot of living area. The subject property has an improvement assessment of \$43,017 or \$35.73 per square foot of living area, which falls within the range established by the best equity comparables in this record. However, board of review comparables #2 and #3 are considerably newer in age and require significant downward adjustments. Therefore, after considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

The appellants also argued overvaluation as an alternative basis of the appeal. 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 record contains ten comparable sales for the Board's consideration. After considering the assessment reduction granted to the subject property based on the assessment inequity argument, the Board finds a further reduction based on overvaluation is not appropriate. Therefore, no further reduction in the subject's assessment is warranted.

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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