



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

APPELLANT: Raymond & Denise Zeman
DOCKET NO.: 16-04910.001-R-1
PARCEL NO.: 05-01-401-005

The parties of record before the Property Tax Appeal Board are Raymond & Denise Zeman, 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: \$8,701
IMPR.: \$44,078
TOTAL: \$52,779

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 1,056 square feet of above grade living area. The dwelling was constructed in 1980. Features of the home include a finished lower level, central air conditioning and a 528 square foot garage. The property has a 6,610 square foot site and is located in Lake Villa Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within .36 of a mile of the subject. The comparables are described as one, tri-level and four, split-level dwellings of wood siding exterior construction ranging in size from 1,009 to 1,170 square feet of above grade living area. The dwellings were constructed from 1975 to 1993. Each comparable has a lower level with finished area; two comparables each have one fireplace; and each comparable has a garage ranging in size from 480 to 576 square feet of building area. The dwellings are situated on sites

ranging in size from 5,985 to 11,691 square feet of land area. The comparables sold from January 2015 to November 2015 for prices ranging from \$80,000 to \$155,000 or from \$73.26 to \$141.94 per square foot of above grade 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 \$52,779. The subject's assessment reflects a market value of \$159,165 or \$150.72 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 the subject's assessment, the board of review submitted information on four comparable sales located within .187 of a mile from the subject. Board of review comparable sale #4 was submitted by the appellants as comparable #3. The four comparables are described as split-level dwellings of wood siding exterior construction ranging in size from 1,008 to 1,092 square feet of above grade living area. The dwellings were constructed in 1989 or 1990. Each comparable has central air conditioning and a lower level, with one being finished; one comparable has a fireplace and each comparable has a garage ranging in size from 440 to 550 square feet of building area. The dwellings are situated on sites ranging in size from 5,406 to 13,499 square feet of land area. The comparables sold from March 2015 to June 2017 for prices ranging from \$155,000 to \$203,000 or from \$141.94 to \$185.90 per square foot of above grade living area, including land. 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 #1 and #4 sold too remote in time to establish the subject's market value as of the January 1, 2016 assessment date. However, comparable sales #2 and #3 were acceptable sales.

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.

The Board finds the parties submitted eight comparable sales for consideration which includes the common comparable. The Board gave less weight to the appellants' comparable #1 which appears to be an outlier when compared to the other comparables in the record. Reduced was given to the appellants' comparable #2 for larger lot size, appellants' comparable #3 for dissimilar age and appellants' comparable #5 for dissimilar style when compared to the subject. The Board also gave less weight to board of review comparables #1 and #4 which sold too remote in time to establish the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the board of review comparable #2 and the common comparable. Both comparables are similar to the subject in location, dwelling size,

design, age and features. The comparables sold in September and March 2015 for prices of \$160,000 and \$155,000 or for \$158.73 and \$141.94 per square foot of above grade living area, including land, respectively. The subject's assessment reflects a market value of \$159,165 or \$150.72 per square foot of living area including land which is supported by the most similar comparables sales contained in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's market value as reflected by its assessment is justified and a reduction in the subject's assessment is not 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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