



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

APPELLANT: Timothy L. Stancil
DOCKET NO.: 16-04914.001-R-1
PARCEL NO.: 05-04-301-162

The parties of record before the Property Tax Appeal Board are Timothy L. Stancil, 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: \$18,193
IMPR.: \$62,983
TOTAL: \$81,176

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 bi-level¹ dwelling of brick exterior construction with 1,632 square feet of above-grade living area. The dwelling was constructed in 1977. Features of the home include a 924 square foot finished lower level, a partial unfinished basement, central air conditioning and a fireplace. The property has a 10,402 square foot site and is located in Fox Lake, Grant 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 six comparable sales located between .09 of a

¹ The parties differ as to the design of the subject property. The Board finds the best evidence of design was the subject's property record card submitted by the board of review that had a schematic diagram, measurements and calculations of the dwelling's size, along with a photograph.

mile and 1.38 miles from the subject property. The comparables have sites ranging in size from 7,405 to 9,800 square feet of land area. The comparables consist of split-level or tri-level dwellings of wood siding exterior construction ranging in size from 1,164 to 1,716 square feet of above-grade living area that were built from 1975 to 1999. Each comparable features 504 to 936 square feet of finished lower level and a basement. In addition, one comparable has two fireplaces. The appellant did not disclose if the comparables had central air conditioning. The comparables sold from April 2015 to February 2016 for prices ranging from \$110,000 to \$157,000 or from \$94.50 to \$126.62 per square foot of above-grade living area, including land.

In support of the improvement assessment inequity claim, the appellant submitted a grid analysis of five assessment comparables located between .06 and .62 of a mile of the subject property, three of which are in the same neighborhood code as the subject property as assigned by the township assessor. The comparables consist of 1.5-story² dwellings ranging in size 1,490 to 1,768 square feet of above-grade living area. The dwellings were constructed from 1968 to 1982. The comparables each have a basement.³ The comparables have improvement assessments ranging from \$39,217 to \$67,206 or from \$24.12 to \$42.54 per square foot of above-grade 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 \$94,126. The subject's assessment reflects a market value of \$283,854 or \$173.94 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. The subject has an improvement assessment of \$75,933 or \$46.53 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, numbered 5, 6, 7 and 8 in the grid analysis, are located between .21 of a mile and 1.909 miles from the subject property, one of which is in the same neighborhood code as the subject property as assigned by the township assessor. The comparables have sites ranging in size from 7,253 to 19,785 square feet of land area. These comparables consist of a split-level, a tri-level and two, one-story dwellings of wood siding exterior construction ranging in size from 1,426 to 1,746 square feet of above-grade living area. The dwellings were built from 1970 to 1987. The split-level and tri-level homes each have 566 or 1,165 square feet of finished lower level. As to the one-story dwellings, one comparable features a crawl space foundation and one comparable features a walk-out style basement with finished area. Three comparables feature central air conditioning, three comparables have one or two fireplaces and each comparable has a garage ranging in size from 480 to 748 square feet of building area. The comparables sold from October 2014 to June 2016 for prices ranging from \$250,000 to \$400,000 or from \$152.72 to \$229.10 per square foot of above-grade living area, including land.

² The appellant's photographic evidence depicts the comparables as having multi-level dwellings.

³ 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.

The four equity comparables, numbered 1, 2, 3 and 4 in the grid analysis, are located between .126 and .307 of a mile of the subject property, three of which are in the same neighborhood code as the subject property as assigned by the township assessor. The comparables consist of split-level or tri-level dwellings of brick or wood siding exterior construction ranging in size from 1,496 to 1,712 square feet of above-grade living area that were built from 1970 to 1980. Each comparable features 331 to 1,305 square feet of finished lower level, one comparable has an unfinished basement, each comparable has central air conditioning, two comparables have one or two fireplaces and each comparable has a garage ranging in size from 450 to 760 square feet of building area. The comparables have improvement assessments ranging from \$62,734 to \$70,881 or from \$41.14 to \$46.93 per square foot of above-grade living area.

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 ten suggested comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject due to differences in design and features. However, the Board gave less weight to the appellant's sale comparables #1, #3 and #4, along with board of review sale comparables #5, #7 and #8 that are distant in location from the subject property being more than 1.35 miles away. The board gave reduced weight to the sale of the appellant's comparable #5 as it appears to be an outlier in comparison to the remaining sales in the record. The Board finds the remaining three comparables are somewhat similar to the subject in location, dwelling size and age, however the Board recognizes that board of review comparable #5 has a superior garage feature unlike the subject as well as an additional fireplace, which would require a downward adjustment. These three comparables sold from October 2015 to June 2016 for prices ranging from \$156,000 to \$250,000 or from \$120.31 to \$175.32 per square foot of above-grade living area, including land. The subject's assessment reflects an estimated market value of \$283,854 or \$173.94 per square foot of above-grade living area, including land, which is greater than the most similar comparable sales contained in the record in overall value. 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 nine 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: February 18, 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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