



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

APPELLANT: Barry & Linda Polhemus
DOCKET NO.: 16-04919.001-R-1
PARCEL NO.: 14-05-101-003

The parties of record before the Property Tax Appeal Board are Barry & Linda Polhemus, 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: \$36,699
IMPR.: \$125,300
TOTAL: \$161,999

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 two-story dwelling of wood siding exterior construction with 3,143 square feet of living area. The dwelling was constructed in 1988. Features of the dwelling include an unfinished basement, central air conditioning, one fireplace and an 828 square foot garage. The property has a 54,263 square foot site and is located in Hawthorn Woods, Ela 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 from .20 of a mile to 1.39 miles from the subject property. The comparables have sites ranging in size from 38,272 to 45,212 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 2,616 to 3,316 square feet of living area and were constructed from 1985 to 1990. Each comparable has an unfinished basement, one or three

fireplaces and a garage ranging in size from 552 to 906 square feet of building area. Four comparables have central air conditioning. The comparables sold from February 2015 to February 2016 for prices ranging from \$285,000 to \$475,000 or from \$108.94 to \$150.94 per square foot of 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 of \$161,999. The subject's assessment reflects a market value of \$488,537 or \$155.44 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 support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within .44 of a mile of the subject property. Board of review comparable #4 was submitted by the appellants as comparable #3. The four comparables have sites ranging in size from 40,182 to 44,233 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction that range in size from 2,916 to 3,442 square feet of living area. The dwellings were constructed in 1988 or 1989. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 704 to 915 square feet of building area. Comparable #2 has an 880 square foot swimming pool. These properties sold from July 2015 to August 2016 for prices ranging from \$472,000 to \$555,000 or from \$149.62 to \$188.61 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants' counsel argued that the board of review's failure to respond or object to appellants' comparables should serve as an admission that they are acceptable comparables.

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 parties submitted eight comparable sales for the Board's consideration with one comparable common to both parties. The Board gave less weight to the appellants' comparable #1 as it appears to be an outlier when compared to the other sales in the record and appellants' comparable #4 based on its distant location from the subject property as compared to the other comparables in the record. The Board also gave less weight to the board of review comparable #2 which has a swimming pool unlike the subject.

The Board finds the best evidence of market value to be the remaining comparables in the record which includes the common comparable. These comparables are similar to the subject in location, dwelling size, design, age and features. These comparables sold from February 2015 to

August 2016 for prices ranging from \$402,500 to \$550,000 or from \$142.13 to \$188.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$488,537 or \$155.44 per square foot of living area, which falls within the range established by the best comparable sales in this record. After considering 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. Therefore, no 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Barry & Linda Polhemus, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085