



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

APPELLANT: Dane & Elizabeth Relle
DOCKET NO.: 16-04925.001-R-1
PARCEL NO.: 14-08-309-009

The parties of record before the Property Tax Appeal Board are Dane and Elizabeth Relle, the appellants, 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 **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: \$31,753
IMPR.: \$116,905
TOTAL: \$148,658

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 is improved with a two-story dwelling with a wood siding exterior containing 2,562 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached garage with 1,004 square feet of building area. The property has a 53,735 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellants submitted information on four comparable sales improved with two-story dwellings with wood siding or brick exteriors that range in size from 2,402 to 2,864 square feet of living area. The dwellings were built in 1987 and 1989. Each home has an unfinished basement, one fireplace, central air conditioning and a garage ranging in size from 552 to 912 square feet of building area. These properties have sites ranging in size

from 41,168 to 73,127 square feet of land area and are located from 1.80 to 1.94 miles from the subject property. The sales occurred from March 2015 to November 2015 for prices ranging from \$285,000 to \$459,900 or from \$108.94 to \$170.69 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$125,984 to reflect a market value of \$377,990 or \$147.54 per square foot of living area, including land, based on overvaluation.

With respect to the assessment inequity argument the appellants submitted information on fourteen comparables improved with two-story dwellings that range in size from 2,409 to 3,196 square feet of living area. The homes were built from 1976 to 1989. Each home has a basement ranging in size from 594 to 2,025 square feet of building area. The comparables have improvement assessments ranging from \$91,731 to \$132,564 or from \$35.98 to \$42.19 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$92,180 or \$35.98 per square foot of living area based on assessment equity.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,658. The subject's assessment reflects a market value of \$448,305 or \$174.98 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. The subject property has an improvement assessment of \$116,905 or \$45.63 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 improved with two, 1.5-story dwellings and two, 2-story dwellings with wood siding exteriors that range in size from 2,464 to 3,154 square feet of living area. The homes were built from 1967 to 1988. Each comparable has an unfinished basement, central air conditioning, two or three fireplaces and a garage that range in size from 624 to 896 square feet of building area. These properties have sites that range in size from 37,616 to 132,118 and are located from .12 to .298 miles from the subject property. The sales occurred from June 2014 to May 2016 for prices ranging from \$465,000 to \$539,900 or from \$169.94 to \$219.12 per square foot of living area, including land. These properties have improvement assessments ranging from \$96,876 to \$144,777 or from \$39.32 to \$45.90 per square foot of living area.

In support of the assessment equity argument the board of review provided information on four equity comparables improved with two-story dwellings with wood siding exteriors ranging in size from 2,213 to 2,862 square feet of living area. The homes were built from 1983 to 1994. Each property has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 502 to 1,152 square feet of building area. The equity comparables have improvement assessments ranging from \$103,662 to \$122,184 or from \$42.04 to \$46.84 per square foot of living area.

The board of review requested the assessment be sustained.

In rebuttal the appellants' counsel argued 17 of the 18 equity comparables submitted by the parties support a reduction. She also argued that the board of review comparables sales were not comparable due to style, age and/or date of sale.

Conclusion of Law

The appellants contend in part that 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 record contains eight sales submitted by the parties to support their respective positions. The Board gives more weight to the comparable sales submitted by the board of review due to their more proximate location to the subject property than were the sales provided by the appellants. The Board recognizes that two of homes differed slightly from the subject in style and one comparable sold in 2014, however, these comparables are located within .298 miles of the subject property and have the same assessment neighborhood code as the subject property. Board of review comparables #1 and #2 are older than the subject and may require upward adjustments for their inferior ages relative to the subject property. Additionally, three comparables have smaller basements and each comparable has a smaller garage than the subject property, which may require upward adjustments for these inferior attributes relative to the subject property. The Board further finds that board of review comparables #5 and #8 have larger sites than the subject property; however, in comparing the prices of the comparables, larger land area does not appear to have a significant contributory value. The board of review comparables sold for prices ranging from \$465,000 to \$539,900 or from \$169.94 to \$219.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$448,305 or \$174.98 per square foot of living area, including land, which is below the overall price range but within the range established by the best comparable sales in this record on a square foot basis. Less weight was given the appellant's comparables due to their more distant location from the subject property than were the comparables provided by the board of review. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, the appellants contend assessment inequity as a 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 Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives less weight to the appellants' evidence as they did not provide information about the dwellings' features or amenities other than size and basement area, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property under appeal. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments

needed to the properties to make them more equivalent to the subject property. Conversely, the board of review analysis included salient facts about the comparables including a copy of the property record card for each comparable, which adds credibility to its evidence.

The Board finds the best evidence of assessment equity to be board of review comparables #1 through #4 and comparables #7 and #8, even though these two comparables were submitted with respect to the market value argument. These comparables are most similar to the subject in location, age, dwelling size, design, and features. These comparables have improvement assessments that ranged from \$103,663 to \$144,777 or from \$42.04 to \$46.84 per square foot of living area. The subject's improvement assessment of \$116,905 or \$45.63 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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

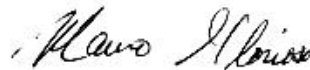
Member

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

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