



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

APPELLANT: Solomon Smith & Arlene Chandler  
DOCKET NO.: 16-04940.001-R-1  
PARCEL NO.: 08-16-320-024

The parties of record before the Property Tax Appeal Board are Solomon Smith & Arlene Chandler, 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:** \$3,885  
**IMPR.:** \$7,555  
**TOTAL:** \$11,440

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 one-story dwelling of wood siding exterior construction with 864 square feet of living area. The dwelling was constructed in 1950. Features include a 308 square foot garage. The property has a 4,942 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales located from .22 of a mile to 1.34-miles from the subject property. None of the comparables have the same neighborhood code assigned by the assessor as the subject property. The comparable parcels range in size from 4,947 to 8,781 square feet of land area and have each been improved with a one-story dwelling of aluminum, asbestos or wood siding exterior construction. The homes were built between 1935 and 1957 and range in size from 780 to 944 square feet of living area. Each comparable

also has a garage ranging in size from 280 to 440 square feet of building area. The comparables sold between March 2015 and March 2016 for prices ranging from \$17,000 to \$47,500 or from \$20.83 to \$50.32 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduction in the subject assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,398. The subject's assessment reflects a market value of \$61,514 or \$71.20 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 three blocks of the subject property. None of the comparables have the same neighborhood code assigned by the assessor as the subject property. The comparable parcels range in size from 6,146 to 6,277 square feet of land area and have each been improved with a one-story dwelling of wood siding exterior construction. The homes were built between 1935 and 1958 and range in size from 820 to 986 square feet of living area. Each comparable has a full unfinished basement and three of the comparables each have a garage ranging in size from 240 to 384 square feet of building area. The comparables sold between August 2014 and April 2017 for prices ranging from \$58,000 to \$96,000 or from \$67.13 to \$108.54 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, counsel for the appellants contended none of the comparables presented by the board of review were similar to the subject. Counsel noted that each dwelling has a basement which is not a feature of the subject property. Counsel also argued that sales that occurred in 2014 and 2017 were each too remote in time to the assessment date at issue to establish market value. Although noting that the board of review had not addressed the appellants' comparables and thus, this should be an admission of the suitability of these properties, the rebuttal did also assert that the best comparables presented by the appellants were sales #1, #2, #4 and #5.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #2, #3 and #6. Appellants' comparable #2 is significantly older than the subject dwelling with a date of construction of 1935. Comparables #3 and #6 are each more than one-mile distant from the subject dwelling. The Board has also given little weight to the board of review comparables

as each differs from the subject in foundation type by having a full basement whereas the subject does not have a basement.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #4 and #5. These three comparables were most similar to the subject in location, age, design, size and garage feature. These most similar comparables sold between July 2015 and March 2016 for prices ranging from \$23,500 to \$47,500 or from \$28.25 to \$50.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$61,514 or \$71.20 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering adjustments necessary for differences in lot size, dwelling size and garage size, Board finds a reduction in the subject's assessment is 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.

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Chairman



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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



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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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COUNTY

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