



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

APPELLANT: David & Patricia Haines
DOCKET NO.: 16-04943.001-R-1
PARCEL NO.: 04-20-219-004

The parties of record before the Property Tax Appeal Board are David and Patricia Haines, 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 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: \$3,465
IMPR.: \$16,035
TOTAL: \$19,500

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 brick construction with 1,102 square feet of living area. The dwelling was constructed in 1963. Features of the property include a full unfinished basement and a detached garage with 720 square feet of building area. The property has a 7,150 square foot site and is located in Zion, Zion Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on nine comparable sales improved with one-story dwellings with wood siding or aluminum siding that range in size from 999 to 1,261 square feet of living area. The dwellings were built from 1958 to 1970. Each property has a full unfinished basement and a garage ranging in size from 308 to 624 square feet of building area. The comparable sales have sites ranging in size from 6,600 to 11,468 square feet of land area. The sales occurred from February 2015 to January 2016 for prices ranging from \$31,000 to \$78,500 or from \$24.86 to

\$66.75 per square foot of living area, land included. The appellants requested the subject's assessment be reduced to \$16,915 to reflect a market value of \$50,750 or \$46.05 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,474. The subject's assessment reflects a market value of \$85,869 or \$77.92 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 improved with one-story dwellings ranging in size from 988 to 1,260 square feet of living area. The homes were built from 1961 to 1963 and have wood siding or aluminum siding exteriors. Three comparables have full unfinished basements, central air conditioning and garages ranging in size from 360 to 912 square feet of building area. The properties have sites ranging in size from 6,960 to 15,026 square feet of land area. The sales occurred from June 2014 to March 2017 for prices ranging from \$79,000 to \$114,533 or from \$63.49 to \$115.94 per square foot of living area, land included. The copy of the property record card for comparable #3 indicated that the property was transferred to the Sheriff in January 2014. The property record card associated board of review comparable #3 also disclosed that a building permit was issued in December 2014, prior to its April 2015 sale, reporting an asphalt driveway, interior rehab, update electric and plumbing to code. The card further has a notation stating the price seems inflated. The board of review requested the assessment be sustained.

The appellants' counsel submitted rebuttal comments asserting in part that board of review sales #1, #2 and #4 support a reduction in the subject's assessment. She also asserted that sale #3 should be considered an outlier and referenced statements on the property record card.

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 record contains thirteen sales submitted by the parties to support their respective positions. The Board gives less weight to board of review comparables #2 and #4 as their sale dates are less proximate in time to the assessment date than the best comparables found herein. The Board gives little weight to board of review sale #3 as the price is an outlier when compared with the remaining sales. Additionally, the property record card reported this property had been rehabbed prior to the sale, which may justify its significantly higher purchase price when contrasted with the other sales in the record. The Board finds the best sales in the record to be the appellants' comparables along with board of review sale #1, although a downward adjustment would be need for this property due to central air conditioning, a feature the subject does not have. These comparables sold for prices ranging from \$31,000 to \$80,000 or from \$24.86 to \$66.75 per

square foot of living area, including land. The subject's assessment reflects a market value of \$85,869 or \$77.92 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the 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.

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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