



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

APPELLANT: Roger & Barbara Garross
DOCKET NO.: 16-04944.001-R-1
PARCEL NO.: 04-17-409-009

The parties of record before the Property Tax Appeal Board are Roger and Barbara Garross, 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: \$2,666
IMPR.: \$10,632
TOTAL: \$13,298

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 with aluminum siding containing 1,189 square feet of living area. The dwelling was constructed in 1970 and has crawl space foundation. The property has a 5,499 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 seven comparable sales improved with one-story dwellings ranging in size from 975 to 1,247 square feet of living area. The homes were constructed from 1969 to 1971. Four of the comparables have full unfinished basements and two comparables have garages each with 576 square feet of building area. These properties have sites ranging in size from 5,640 to 7,150 square feet of land area. The sales occurred from January 2015 to March 2016 for prices ranging from \$15,000 to \$49,000 or from \$12.62 to \$39.29 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to

\$13,298 to reflect a market value of \$39,898 or \$33.56 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,400. The subject's assessment reflects a market value of \$61,520 or \$51.74 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 with wood siding, aluminum siding or brick exterior construction ranging in size from 1,064 to 1,205 square foot of living area. The dwellings were built in 1970 and 1979. Three of the comparables have basements, each comparable has central air conditioning, and three comparables have garages ranging in size from 460 to 624 square feet of building area. The properties have sites ranging in size from 5,625 to 10,200 square feet of land area. The sales occurred from June 2014 to October 2016 for prices ranging from \$59,000 to \$78,000 or from \$49.62 to \$64.73 per square foot of living area, including land. The board of review requested the assessment be sustained.

Appellants' counsel submitted rebuttal comments asserting that board of review comparables #1, #2 and #4 were not comparable as each property has a garage and comparable #4 sold in 2014, remote in time with reference to the assessment date at issue.

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 eleven comparables submitted by the parties to support their respective positions. All the comparables were similar to the subject in location, design, age and size. Less weight is given the comparables provided by the board of review due to their superior features in contrast to the subject property. Each of the board of review comparables has central air conditioning, three comparables have basements, and three comparables have garages. The subject property has none of these features. Downward adjustments need to be made to purchase prices of the board of review comparables to account for their superior features. Two of the appellants' comparables have garages and four comparables have basements, making them somewhat superior to the subject property, requiring downward adjustments to their purchase prices for their superior features. Appellants' comparables #2 and #3 appear to be outliers when comparing their purchase prices to the remaining comparables provided by the appellants. The remaining comparables provided by the appellants sold for prices ranging from \$36,005 to \$49,000 or from \$30.70 to \$39.29 per square foot of living area, including land. The comparable most similar to the subject in features is appellants' comparable #1, which sold for a price of \$36,500 or \$30.70 per square foot of living area, including land. The subject's assessment

reflects a market value of \$61,520 or \$51.74 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



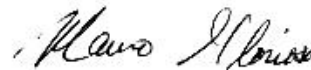
Member

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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