



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

APPELLANT: Diane M Bishop
DOCKET NO.: 16-04959.001-R-1
PARCEL NO.: 04-21-118-004

The parties of record before the Property Tax Appeal Board are Diane M Bishop, the appellant, 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: \$4,572
IMPR.: \$29,124
TOTAL: \$33,696

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 one-story dwelling with a wood siding exterior containing 1,116 square feet of living area. The dwelling was constructed in 1968. Features of the home include an unfinished basement, central air conditioning,¹ 504 square foot attached garage and a 576 square foot detached garage. The property has a 11,700 square foot site and is located in Zion Township, Lake County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on seven comparable sales located within .78 of a mile of the subject. The comparables are described as one-story dwellings with wood or aluminum siding exteriors that range in size from 1,040 to 1,247 square

¹ The property record card and grid analysis submitted by the board of review indicates that the subject has central air conditioning, whereas the appellant's grid analysis failed to disclose whether the subject or comparables have central air conditioning.

feet of living area. The dwellings were built from 1962 to 1977. Each home has an unfinished basement and a garage ranging in size from 440 to 880 square feet of building area. These properties have sites ranging in size from 6,006 to 20,800 square feet of land area. The sales occurred from March 2015 to August 2016 for prices ranging from \$31,000 to \$79,900 or from \$24.86 to \$74.46 per square foot of living area, including land.

With respect to the assessment inequity argument the appellant submitted information on 32 equity comparables located within .48 of a mile of the subject. The comparables are improved with one-story dwellings that range in size from 1,008 to 1,218 square feet of living area. The homes were built from 1958 to 1978 and feature a basement. The comparables have improvement assessments ranging from \$15,898 to \$25,740 or from \$15.53 to \$21.20 per square foot of living area. Based on the foregoing evidence, the appellant 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 \$33,696. The subject's assessment reflects a market value of \$101,616 or \$91.05 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 \$29,124 or \$26.10 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales located within .987 of a mile of the subject. Board of review comparable #8 sold in 2017 which is the same property as appellant's comparable #5 that sold in 2016. The comparables are described as one-story dwellings with wood or aluminum siding exteriors that range in size from 1,025 to 1,120 square feet of living area. The homes were built from 1964 to 1977. Each comparable has an unfinished basement and central air conditioning; two comparables each have one fireplace; and seven comparables each have a garage ranging in size from 392 to 616 square feet of building area. Comparable #8 has an additional 264 square foot detached garage. These properties have sites that range in size from 7,000 to 12,000 square feet of land area. The sales occurred from August 2014 to May 2017 for prices ranging from \$84,900 to \$120,000 or from \$79.79 to \$115.38 per square foot of living area, including land.

In support of the assessment equity argument the board of review provided information on eight equity comparables located within .925 of a mile of the subject property. The comparables are described as one-story dwellings with wood, vinyl or brick exteriors ranging in size from 1,064 to 1,205 square feet of living area. The homes were built from 1955 to 1976. Each property has an unfinished basement; three comparables have central air conditioning; two comparables each have one fireplace; and each comparable has a garage ranging in size from 330 to 624 square feet of building area. The equity comparables have improvement assessments ranging from \$29,022 to \$32,986 or from \$25.07 to \$30.07 per square foot of living area.

Based on the foregoing evidence, the board of review requested the assessment be sustained.

In rebuttal the appellant's counsel argued board of review equity comparable #12 is located outside the subject neighborhood and should be given no weight. Counsel also argued that the

board of review comparables sales #3, #4, #5 and #8 were not comparable due to date of sale or lack of a garage.

Conclusion of Law

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains 14 comparables sales submitted by the parties to support their respective positions, with one comparable that sold twice. The Board gave less weight to appellant's comparables #1, #2 and #3 which appear to be outliers when compared to the other sales in the record or have a considerably larger lot size as compared to the subject's lot size. The Board also gave less weight to board of review comparables #3, #4 and #8 based on their 2014 and 2017 sale dates which are less proximate in time to the subject's January 1, 2016 assessment date.

The Board finds the best evidence of the subject's market value to be the remaining comparables in the record which are similar to the subject in location, dwelling size, design, age and features. The comparables sold for prices ranging from \$49,000 to \$107,000 or from \$46.05 to \$95.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$101,616 or \$91.05 per square foot of living area, including land, which falls within the value 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 a reduction in the subject's assessment is not justified.

Alternatively, the appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gave less weight to the appellant's 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. These comparables are similar to the subject in age, dwelling size, design, and features. These comparables have improvement assessments that ranged from \$29,022 to \$32,986 or from \$25.07 to \$30.07 per square foot of living area. The subject's improvement assessment of \$29,124 or \$26.10 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 appellant 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: 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

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