



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

APPELLANT: John Douglas Cashler
DOCKET NO.: 16-04961.001-R-1
PARCEL NO.: 04-20-226-001

The parties of record before the Property Tax Appeal Board are John Douglas Cashler, 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: \$3,983
IMPR.: \$24,643
TOTAL: \$28,626

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 consists of a one-story dwelling of wood siding exterior construction with 1,059 square feet of living area. The dwelling was constructed in 1964. Features of the dwelling include a full unfinished basement, central air conditioning and a 976 square foot garage. The property has a 8,437 square foot site and is located in Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on nine comparable sales located within .69 of a mile of the subject property. The comparables have sites ranging in size from 6,600 to 9,000 square feet of land area. The comparables consist of one-story dwellings of wood or aluminum siding exterior construction ranging in size from 960 to 1,247 square feet of living area and were constructed from 1959 to 1970. The appellant did not disclose whether the comparables had central air conditioning. Each comparable has a full unfinished basement and a garage ranging in size from

440 to 624 square feet of building area. The comparables sold from March 2015 to August 2016 for prices ranging from \$31,000 to \$78,500 or from \$24.86 to \$66.75 per square foot of living area, including land. Based on this 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 \$28,626. The subject's assessment reflects a market value of \$86,327 or \$81.52 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 .43 of a mile of the subject property. The comparables have sites ranging in size from 7,050 to 7,436 square feet of land area. The comparables consist of one-story dwellings of wood siding exterior construction that range in size from 984 to 1,118 square feet of living area and were constructed from 1958 to 1965. Each comparable has a full unfinished basement. Three comparables have central air conditioning and a garage ranging in size from 352 to 480 square feet living area. One comparable has a fireplace. These properties sold from November 2015 to July 2016 for prices ranging from \$90,000 to \$107,000 or from \$86.54 to \$97.56 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's counsel submitted a rebuttal brief accepting board of review sales #2, #3 and #4, while arguing board of review comparable #1 is not comparable because it has no garage.

Conclusion of Law

The appellant contends 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 parties submitted 13 comparable sales that have varying degrees of similarity to the subject in location, lot size, dwelling size, design, age and features. These comparables sold from March 2015 to August 2016 for prices ranging from \$31,000 to \$107,000 or from \$24.86 to \$97.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$86,327 or \$81.52 per square foot of living area, which falls within the range established by the comparable sales in this record. The Board further finds the board of review comparable #1 is located on the same street and is closest in proximity to the subject than the other comparables in the record. It sold for \$96,000 in December 2015 which is more than the subject's estimated market value as reflected by its assessment even though it lacks a garage and central air conditioning unlike the subject. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not warranted.

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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