



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

APPELLANT: Joseph A. Roe
DOCKET NO.: 16-04962.001-R-1
PARCEL NO.: 04-16-406-005

The parties of record before the Property Tax Appeal Board are Joseph A. Roe, the appellant, 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 **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: \$4,029
IMPR.: \$30,500
TOTAL: \$34,529

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 aluminum siding exterior construction with 1,232 square feet of living area. The dwelling was constructed in 1992. Features of the home include a full unfinished basement and a 672 square foot garage. The property has a 9,583 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in Zion, between .34 of a mile and 1.87 miles from the subject property. The comparables have sites ranging in size from 7,105 to 23,958 square feet of land area. The comparables consist of one-story dwellings of aluminum or wood siding exterior construction ranging in size from 1,056 to 1,265 square feet of living area that were constructed from 1989 to 1994. The appellant did not disclose if the comparables had central air conditioning. Each comparable has an unfinished basement and a garage ranging in size from 540 to 672 square feet of building area. In addition, two comparables have a

fireplace. The comparables sold from September 2015 to October 2016 for prices ranging from \$40,000 to \$57,000 or from \$37.88 to \$47.50 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 \$34,529. The subject's assessment reflects a market value of \$104,128 or \$84.52 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 .576 of a mile of the subject, two of which are located in Zion. The comparables have sites ranging in size from 7,980 to 18,695 square feet of land area. The comparables consist of one, tri-level dwelling and three, one-story dwellings of brick or wood siding exterior construction that range in size from 1,048 to 1,408 square feet of living area. The dwellings were constructed from 1984 to 2000. The tri-level dwelling has a 528 square foot finished lower level and the three, one-story dwellings each have an unfinished basement. Three comparables have central air conditioning, two comparables have one or two fireplaces and three comparables each have a garage ranging in size from 528 to 660 square feet of building area. The properties sold from March 2014 to November 2016 for prices ranging from \$100,000 to \$210,000 or from \$85.03 to \$115.94 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 appellant contends that board of review comparable #2 lacks a garage unlike the subject and comparables #3 and #4 are located in a different city that is much more desirable, adding significant value. Furthermore, board of review comparable #4 is a dissimilar tri-level design when compared to the subject's one-story design and sold in 2014 which is too remote in time to establish market value as of January 1, 2016. In a rebuttal grid analysis, counsel reiterated the three best comparable sales in the record, which includes board of review comparable #1 and contended the subject's assessment should be reduced.

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 eight suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #3 and #4 due to their distant locations from the subject being more than 1.46 miles away. The Board gave reduced weight to board of review comparables #3 and #4 that are located in Winthrop Harbor unlike the subject's location in Zion. Furthermore, the Board finds board of review comparable #4 is a dissimilar tri-level

design when compared to the subject's one-story design and sold in 2014 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2, along with comparables #1 and #2 submitted by the board of review. These four comparables are similar to the subject in location, dwelling size, design and age. They sold from March 2015 to November 2016 for prices ranging from \$50,420 to \$160,000 or from \$39.86 to \$115.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$104,128 or \$84.52 per square foot of living area, which falls within the range established by the most similar comparable sales in this record. Moreover, the Board finds that although board of review comparable #2 lacks a garage unlike the subject, its sale in March 2015 for a price of \$85.03 per square foot of living area, including land, further supports the subject's assessment. 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. Therefore, no reduction in the subject's assessment is 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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