



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

APPELLANT: Thomas H. & Lynette R. Nading
DOCKET NO.: 16-04966.001-R-1
PARCEL NO.: 14-06-301-080

The parties of record before the Property Tax Appeal Board are Thomas H. & Lynette R. Nading, the appellants, 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: \$37,829
IMPR.: \$229,325
TOTAL: \$267,154

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 is improved with a two-story dwelling with a brick exterior containing 4,467 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an 864 square foot garage. The property has a 34,328 square foot site and is located in North Barrington, Ela Township, Lake County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellants submitted information on six comparable sales located from .08 of a mile to 1.12 miles from the subject. The comparables are described as two-story dwellings with brick exteriors that range in size from 4,171 to 5,642 square feet of living area. The dwellings were built from 1989 to 2003. Each home has an unfinished basement, central air conditioning, two or three fireplaces and a garage ranging in size from 760

to 984 square feet of building area. These properties have sites ranging in size from 13,662 to 48,535 square feet of land area. The sales occurred from April 2015 to May 2016 for prices ranging from \$367,000 to \$835,000 or from \$65.05 to \$166.59 per square foot of living area, including land.

With respect to the assessment inequity argument the appellants submitted limited information on 16 equity comparables located within .72 of a mile of the subject. The comparables are improved with two-story dwellings that range in size from 4,050 to 4,885 square feet of living area. The homes were built from 1988 to 2000 and feature a basement. The comparables have improvement assessments ranging from \$133,968 to \$217,212 or from \$32.12 to \$46.53 per square foot of living area. Based on the foregoing evidence, the appellants 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 \$267,154. The subject's assessment reflects a market value of \$805,651 or \$180.36 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 \$229,325 or \$51.34 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .542 of a mile of the subject. Comparables #9 through #12 are described as two-story dwellings with brick exteriors that range in size from 4,131 to 4,457 square feet of living area. The homes were built from 1994 to 1997. Each comparable has a basement, with one having finished area; central air conditioning; two or three fireplaces; and a garage ranging in size from 828 to 1,050 square feet of building area. These properties have sites that range in size from 24,242 to 79,469 square feet of land area. The sales occurred from March 2015 to October 2016 for prices ranging from \$785,000 to \$845,000 or from \$179.76 to \$197.48 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 from .169 of a mile to 1.155 miles from the subject property. Comparables #1 through #8 are described as two-story dwellings with brick exteriors ranging in size from 4,131 to 4,854 square feet of living area. The homes were built from 1989 to 2000. Each property has an unfinished basement, central air conditioning, two to six fireplaces and each comparable has a garage ranging in size from 748 to 1,219 square feet of building area. The equity comparables have improvement assessments ranging from \$207,541 to \$256,790 or from \$47.46 to \$52.90 per square foot of living area.

The board of review requested the assessment be sustained.

In rebuttal, the appellants' counsel argued board of review comparable sales #3 and #4 were not comparable due to a superior finished basement or located in a different neighborhood when compared to the subject.

Conclusion of Law

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

The record contains ten comparables sales submitted by the parties to support their respective positions. The Board gave less weight to appellants' comparables #2 and #6 based on their considerably larger dwelling sizes when compared to the subject. Reduced weight was given to appellants' comparable #4 and board of review comparable #12 due to their considerably smaller or larger lot size, respectively, when compared to the subject. The Board gave less weight to board of review comparable #11 which has a superior finished basement in contrast to the subject's unfinished basement.

The Board finds the best evidence of the subject's market value to be the appellants' comparables #1, #3 and #5 along with board of review comparables #1 and #2. These comparables are similar to the subject in location, dwelling size, design, age and features. The comparables sold for prices ranging from \$567,500 to \$845,000 or from \$136.06 to \$197.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$805,651 or \$180.36 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 any necessary 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 justified.

Alternatively, the appellants contend 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 appellants 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 appellants' 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 location, dwelling size, design, age and features. These comparables have improvement assessments that ranged from \$207,541 to \$256,790 or from \$47.46 to \$52.90 per square foot of living area. The subject's improvement assessment of \$229,325 or \$51.34 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 appellants 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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