



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

APPELLANT: Brian M. & Heather L. Pozzi
DOCKET NO.: 16-04968.001-R-1
PARCEL NO.: 14-02-402-013

The parties of record before the Property Tax Appeal Board are Brian M. & Heather L. Pozzi, 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 **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: \$33,117
IMPR.: \$152,775
TOTAL: \$185,892

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 two-story dwelling of brick exterior construction with 3,395 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 736 square foot garage. The property has a 58,641 square foot site and is located in Hawthorne Woods, Ela 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 located within .65 of a mile of the subject property, with six being located in the same neighborhood as the subject. The comparables have sites ranging in size from 41,104 to 96,143 square feet of land area. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 3,113 to 4,106 square feet of living area that were constructed from 1987 to 1990.

Each comparable features an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 660 to 1,045 square feet of building area. The comparables sold from June 2015 to June 2016 for prices ranging from \$425,000 to \$500,000 or from \$108.38 to \$151.47 per square foot of living area, including land. Based on this 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 \$185,892. The subject's assessment reflects a market value of \$560,591 or \$165.12 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 .438 of a mile of the subject property and in the same neighborhood code as the subject as assigned by the township assessor. Board of review comparable #2 and the appellant's comparable #4 are the same property.¹ The comparables have sites ranging in size from 40,357 to 68,236 square feet of land area. The comparables consist of two-story dwellings of brick or wood siding exterior construction that range in size from 2,656 to 3,281 square feet of living area. The dwellings were constructed from 1987 to 1994. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 528 to 1,045 square feet of building area. In addition, three comparables each have one fireplace. The properties sold from March 2014 to June 2016 for prices ranging from \$440,000 to \$578,750 or from \$151.41 to \$176.39 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 appellants contends that board of review comparables #3 and #4 sold in March and November 2014 which are too remote in time to establish market value as of January 1, 2016. In a rebuttal grid analysis, counsel reiterated the six best comparable sales in the record and contended the subject's assessment should be reduced.

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

The parties submitted ten suggested comparable sales for the Board's consideration, including the one common comparable. The Board gave less weight to the appellants' comparables #1 and #5 due to their larger dwelling size when compared to the subject. The Board also gave less weight to the appellants' comparable #2 that is located outside of the subject's neighborhood.

¹ The parties differ slightly as to the proximity of the common comparable to the subject property and the date of the sale. The Board finds these small discrepancies will not impact the Board's decision in this appeal.

The Board finds board of review comparables #3 and #4 sold in 2014, which are 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 parties' common comparable, along with comparables #3, #6 and #7 submitted by the appellants and comparables #1 and #2 submitted by the board of review. Although these six comparables are older in age when compared to the subject, they are similar to the subject in location, dwelling size, design and features. These comparables sold from July 2015 to June 2016 for prices ranging from \$445,000 to \$578,750 or from \$138.28 to \$176.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$560,591 or \$165.12 per square foot of living area, which falls within the range established by the most similar comparable sales in this record. After considering adjustments to the comparables for differences such as age, 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

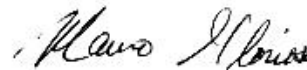
Member

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Brian M. & Heather L. Pozzi, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085