



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

APPELLANT: Thomas S. & Wendy L. Horton
DOCKET NO.: 16-04969.001-R-1
PARCEL NO.: 14-21-103-026

The parties of record before the Property Tax Appeal Board are Thomas S. & Wendy L. Horton, 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: \$17,800
IMPR.: \$101,891
TOTAL: \$119,691

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 wood siding exterior construction with 2,437 square feet of living area. The dwelling was constructed in 1972 with an effective age of 1981.¹ Features of the dwelling include a partial unfinished basement, central air conditioning, one fireplace, a 450 square foot garage, 1,108 square foot patio added in 2003 and a 594 square foot swimming pool built in 2004. The property has a 54,263 square foot site and is located in Hawthorn 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 three comparable sales located from .80 of a mile to 1.61

¹ The subject's property record card submitted by the board of review indicates the subject was remodeled in 2000, two additions built since the original construction and building permits in 2013 and 2015 for windows and a kitchen remodel.

miles from the subject property. The comparables have sites ranging in size from 9,950 to 11,962 square feet of land area. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 2,408 to 2,692 square feet of living area and were constructed from 1976 to 1979. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 456 to 506 square feet of building area. The comparables sold from February to June 2016 for prices ranging from \$179,000 to \$347,500 or from \$66.49 to \$131.78 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 \$119,691. The subject's assessment reflects a market value of \$360,950 or \$148.11 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 three comparable sales located within .515 of a mile of the subject property. The comparables have sites ranging in size from 9,277 to 12,031 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction with each containing 1,597 square feet of living area. The dwellings were constructed in 1970 or 1971. Each comparable has a slab foundation, central air conditioning and a garage with 274 or 479 square feet of building area. Two comparables each have one fireplace. These properties sold from May 2015 to March 2016 for prices ranging from \$252,000 to \$290,000 or from \$157.80 to \$181.59 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, the appellants' counsel argued that the board of review comparables are not comparable to the subject because they are 35% smaller in size and have no basement.

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 six comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparables #1 and #2 based on their distant locations being over 1.2 miles from the subject property.

The Board finds the best evidence of market value to be the board of review comparables which are located within the subject's neighborhood and the appellant's comparable #3. These comparables have varying degrees of similarity to the subject in location, design, age and features though all lack a swimming pool and all are inferior in terms of condition based on the subject's recent additions and remodeling. The appellant's comparable #3 is more similar in

dwelling size to the subject than the board of review comparables but its location is less proximate to the subject. The board of review comparables have significantly smaller dwelling sizes and no basements when compared to the subject but are located within the subject's immediate neighborhood. These comparables sold from February 2015 to August 2016 for prices ranging from \$252,000 to \$295,000 or from \$122.51 to \$181.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$360,950 or \$148.11 per square foot of living area, which falls within the range on a per square foot basis established by the best comparable sales in this record and above the range on overall price, which is justified when considering the subject's superior recent additions, remodeling and features. After considering necessary adjustments to the comparables for differences when compared to the subject such as condition and features, 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

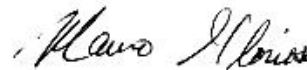
Member

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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