



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

APPELLANT: Diane Morawa
DOCKET NO.: 16-04978.001-R-1
PARCEL NO.: 16-20-204-011

The parties of record before the Property Tax Appeal Board are Diane Morawa, 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 **a reduction** 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: \$116,226
IMPR.: \$180,600
TOTAL: \$296,826

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 is improved with a two-story dwelling of brick exterior construction with 4,300 square feet of living area. The dwelling was built in 1988. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 775 square feet of building area. The subject's property record card further indicates the property has an in-ground swimming pool. The property has a 39,414 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on seven comparable sales improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,900 to 5,032 square feet of living area. The homes were built from 1977 to 1998. Each comparable has a basement with three having finished area, one or two fireplaces and a garage ranging in size from 717 to 875 square feet of building area. The comparables are located

from .28 to 1.22 miles from the subject property. The comparables sold from February 2015 to April 2016 for prices ranging from \$550,000 to \$1,009,000 or from \$116.25 to \$207.44 per square foot of living area, including land. Based on these sales the appellant requested the subject's assessment be reduced to \$262,172 to reflect a market value of \$786,595.

With respect to the assessment equity argument the appellant submitted information on 24 comparables improved with two-story dwellings ranging in size from 3,310 to 5,261 square feet of living area. The homes were constructed from 1978 to 1989 and have improvement assessments that range from \$30.59 to \$39.47 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$247,750.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$321,389. The subject's assessment reflects a market value of \$969,207 or \$225.40 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 \$205,163 or \$47.71 per square foot of living area.

In support of assessment equity argument, the board of review submitted information on four comparables improved with two-story dwellings of brick or brick and wood siding construction that range in size from 4,067 to 4,634 per square foot of living area. The dwellings were built from 1976 to 1994. Each comparable has a basement with two having finished area, central air conditioning, one fireplace and a garage ranging in size from 630 to 891 square feet of building area. These properties have improvement assessments ranging from \$167,280 to \$228,472 or from \$41.13 to \$49.30 per square foot of living area. Board of review comparable #2 is the same property as appellant's equity comparable #24.

With respect to the market value argument, the board of review submitted four comparable sales improved with two-story dwellings of brick or brick and wood siding construction that range in size from 3,415 to 4,864 square feet of living area. The dwellings were built from 1971 to 1989. Each comparable has a basement with one having finished area, central air conditioning, one fireplace and a garage ranging in size from 460 to 864 square feet of building area. These properties have sites ranging in size from 38,706 to 40,799 square feet of land area. These properties sold from May 2014 to April 2016 for prices ranging from \$790,000 to \$1,136,000 or from \$207.44 to \$265.42 per square foot of living area, including land. Board of review comparable #6 is the same property as appellant's sale #5. These properties also have improvement assessments ranging from \$117,896 to \$198,504 or from \$34.31 to \$40.81 per square foot of living area.

The board of review requested the subject's assessment be sustained.

In rebuttal the appellant's counsel asserted 27 of the 28 equity comparables support a reduction in the assessment. The appellant's counsel also asserted that board of review sales #7 and #8 are not comparable due to size and/or the date of sale not being proximate in time to the assessment date.

Conclusion of Law

The taxpayer contends in part assessment inequity as the 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 evidence in the record supports a reduction to the subject's improvement assessment

Initially, the Board finds the appellant's assessment equity analysis did not include information about the dwellings' features or amenities other than size and basement area, which would assist the Property Tax Appeal Board in conducting a more meaningful analysis to determine their comparability or similarity to the property under appeal. 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.

Despite the shortcomings in the appellant's evidence, the record contains improvement assessment information on 32 comparables submitted by the parties when including the assessments of the comparable sales provided by the board of review. Only one comparable has an improvement assessment above the subject property on a square foot basis. The Board gives most weight to the appellant's comparables #2, #3, #4, #6 and #8 as well as the four equity comparables provided by the board of review. These nine comparables are located along the same street as the subject property and have improvement assessments ranging from \$35.27 to \$49.30 per square foot of living area with only one comparable having a higher improvement assessment than the subject property. Additionally, the board of review four comparables used to support the market value argument have improvement assessments ranging from \$34.31 to \$40.81 per square foot of living area, each is lower than the subject's improvement assessment of \$47.71 per square foot of living area. Based on this evidence the Board finds a reduction in the subject's improvement assessment is appropriate.

The appellant also 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, after considering the reduction to the subject's assessment based on assessment inequity, which reflects market value of approximately \$208 per square foot of living area, including land, a further 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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