



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

APPELLANT: Kelli Allgauer
DOCKET NO.: 16-04982.001-R-1
PARCEL NO.: 07-03-203-013

The parties of record before the Property Tax Appeal Board are Kelli Allgauer, the appellant, by attorney Mary T. Nicolau, of Fox Rothschild LLP in Chicago; 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: \$24,943
IMPR.: \$62,229
TOTAL: \$87,172

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 two-story dwelling of wood siding exterior construction with 2,394 square feet of living area. The dwelling was constructed in 1988. Features of the dwelling include a partial basement with finished area, central air conditioning, two fireplaces and a 420 square foot garage. The property has a 14,262 square foot site and is located in Waukegan, Warren Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal.¹ The appellant submitted information on five comparables located within the same neighborhood and within .174 of a mile

¹ Although the appellant did not mark overvaluation as a basis of the appeal, based on the comparables submitted by the appellant, the Board will analyze this appeal for both overvaluation and assessment inequity.

of the subject property. The comparables have sites ranging in size from 7,358 to 12,707 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 2,086 to 2,312 square feet of living area and were constructed from 1993 to 1997. Each comparable has a basement, with three having finished area, central air conditioning, one fireplace and a garage with 441 square feet of building area. The comparables sold from May 2012 to July 2015 for prices ranging from \$195,000 to \$256,500 or from \$84.34 to \$111.81 per square foot of living area, including land. The comparables have improvement assessments ranging from \$52,925 to \$59,094 or from \$24.61 to \$25.76 per square foot of living area. The appellant also reported that the subject sold in February 2014 for \$245,000. 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 \$87,172. The subject's assessment reflects a market value of \$262,883 or \$109.81 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 has an improvement assessment of \$62,229 or \$25.99 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 and four equity comparables located within the same subdivision and within .244 of a mile of the subject property. Board of review comparable sales #1 and #2 were submitted by the appellant as comparables #3 and #4, respectively. The four comparable sales have sites ranging in size from 8,047 to 12,707 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction that range in size from 1,972 to 2,394 square feet of living area. The dwellings were constructed in 1994 or 1995. Each comparable has a basement, with two having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 840 square feet of building area. These properties sold from May 2015 to August 2016 for prices ranging from \$219,900 to \$263,888 or from \$105.49 to \$111.81 per square foot of living area, including land.

The equity comparables consist of two-story dwellings of wood siding exterior construction that range in size from 2,294 to 2,498 square feet of living area. The dwellings were constructed from 1993 to 1995. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 400 to 609 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$59,950 to \$65,195 or from \$25.04 to \$26.22 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

As an initial matter, the Board gave little weight to the sale of the subject in February 2014 because it occurred approximately 22 months prior to the January 1, 2016 assessment dated, thus, was less likely to be reflective of market value.

The parties submitted seven comparable sales for the Board's consideration with two comparables common to both parties. The Board gave less weight to the appellant's comparables #1, #2 and #5 as their sales in 2012 and 2014 were dated and less likely to be reflective of market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the remaining comparables in the record which includes the parties' two common comparables. These comparables sold proximate in time to the lien date at issue and are similar to the subject in location, dwelling size, design, age and features. These comparables sold from May 2015 to August 2016 for prices ranging from \$219,900 to \$263,888 or from \$105.49 to \$111.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$262,883 or \$109.81 per square foot of living area, which falls within the range established by the best comparable sales in this record. 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 and a reduction in the subject's assessment is not warranted.

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

The Board finds the parties submitted nine assessment equity comparables to support their respective positions. These comparables have varying degrees of similarity to the subject in location, dwelling size, design, age and features. These comparables have improvement assessments that ranged from \$52,925 to \$65,195 or from \$24.61 to \$26.22 per square foot of living area. The subject's improvement assessment of \$62,229 or \$25.99 per square foot of living area falls within the range established by the equity 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 appellant 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

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