



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

APPELLANT: Dwain P. & Annette Rolls
DOCKET NO.: 17-00959.001-R-1
PARCEL NO.: 04-18-305-003

The parties of record before the Property Tax Appeal Board are Dwain P. & Annette Rolls, the appellants; 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: \$7,080
IMPR.: \$44,753
TOTAL: \$51,833

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 2017 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, vinyl-sided, single-family dwelling built in 1994. The dwelling contains 2,090 square feet of living area. Features of the home include an unfinished basement, central air-conditioning, a fireplace, and a 440-square foot attached garage. The dwelling is situated on a 10,890 square foot site and is located in Zion, Zion Township, Lake County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted information on five comparable sales located within .29 of a mile from the subject, all of which have the same neighborhood code as the subject. The comparables consist of two-story, vinyl-sided, single-family dwellings situated on sites ranging from 10,070 to 12,150 square feet of land area. The dwellings were built from 1995 to 2002 and range in size from 1,824 to 2,151 square feet of living area. According to the grid analysis, the comparables each have an unfinished basement and a garage ranging in size from 440 to 884 square feet of building area.

Four comparables have central air-conditioning and four comparables each have one fireplace. The comparables sold from January 2014 to December 2016 for prices ranging from \$122,100 to \$150,000 or from \$58.58 to \$82.84 per square foot of living area, land included. Based on this evidence, the appellants requested an assessment reflecting a market value of approximately \$150,180 or \$71.86 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,833. The subject's assessment reflects a market value of approximately \$156,359 or \$74.81 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% 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. The dwellings are located within .219 of a mile from the subject and have the same neighborhood code as the subject. The comparables consist of two-story, vinyl-sided, single-family dwellings situated on sites containing 10,041 to 13,719 square feet of land area. The homes were built in 1995 or 1998 and range in size from 1,840 to 2,281 square feet of living area. The dwellings have unfinished basements, central air-conditioning, and garages containing 440 or 660 square feet of building area. Three comparables each have one fireplace. The comparables sold from May 2016 to February 2017 for prices ranging from \$165,000 to \$195,000 or from \$84.70 to \$105.98 per square foot of living area, land included. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

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 a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellants' comparables as the 2014 and 2015 sales of comparables #1, #2, #4 and #5 are dated in relation to the January 1, 2017 assessment date at issue and comparable #3 has a much larger garage than the subject. The Board also gave less weight to board of review comparables #1 and #4 which also both have larger garages when compared to the subject property.

The Board finds that board of review comparables #2 and #3 are the best comparables submitted in the record as they are similar to the subject in location, age, size, design, and most features. These comparables sold in May 2016 and February 2017 for \$165,000 and \$195,000 or \$84.70 and \$105.98 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$156,359 or \$74.81 per square foot of living area, land included, which is below the values of the best comparable sales in the record. After making adjustments to the comparables for any differences from the subject, the Board finds the subject's assessment is supported and no reduction 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: June 16, 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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COUNTY

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