



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

APPELLANT: Eugene Alix
DOCKET NO.: 17-01224.001-R-1
PARCEL NO.: 08-32-200-009

The parties of record before the Property Tax Appeal Board are Eugene Alix, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County 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: \$10,971
IMPR.: \$85,137
TOTAL: \$96,108

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 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 consists of a 2.1-story multi-family dwelling of brick exterior construction with 4,304 square feet of living area. The dwelling was constructed in 1950 and features a full unfinished basement and six apartment units. The property has a 23,101 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located between 2.06 and 2.65 miles from the subject property, two of which have the same house type code as the subject as assigned by the township assessor. The comparables have sites ranging in size from 7,633 to 10,960 square feet of land area. The comparables consist of one, 3.1-story dwelling and two, 2-story dwellings of brick exterior construction ranging in size from 3,540 to 4,898 square feet of living area. The dwellings were constructed from 1939 to 1969. One comparable features a 1,760

square foot finished lower level, two comparables each have an unfinished basement and one comparable has a 400 square foot detached garage. The comparables sold in either January or February 2016 for prices ranging from \$122,500 to \$260,000 or from \$33.14 to \$66.38 per square foot of living area, including land. 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 \$96,108. The subject's assessment reflects a market value of \$289,919 or \$67.36 per square foot of living area, land included or \$48,320 per apartment unit, 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 located between 1.93 and 2.66 miles from the subject property. Board of review comparables #2 and #3 were also utilized by the appellant as comparables #2 and #3. The comparables have sites ranging in size from 7,633 to 10,823 square feet of land area. The comparables are improved with one, 2-story multi-family dwelling and three, 3.1-story multi-family dwellings of brick exterior construction ranging in size from 3,540 to 4,898 square feet of living area. The dwellings were constructed from 1960 to 1969. The comparables each feature six apartment units, one comparable has an unfinished basement and three comparables have finished lower levels ranging in size from 1,760 to 2,204 square feet. The comparables sold from January 2016 to December 2017 for prices ranging from \$235,000 to \$387,000 or from \$66.38 to \$87.79 per square foot of living area, including land or from \$39,167 to \$64,500 per apartment unit, including land. 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.

The parties submitted five comparable sales for the Board's consideration, including two comparables utilized by both parties. The Board gave less weight to the appellant's comparable #1 as it appears to be an outlier when considering its sale price to the remaining comparable sales in the record. Furthermore, counsel for the appellant failed to disclose if the comparable consists of a multi-family dwelling like the subject.

The Board finds the best evidence of market value to be the four comparables submitted by the board of review, which includes the parties' two common comparables. These comparables each consist of a six-unit multi-family dwelling like the subject and are similar to the subject in design, age and features. The comparables sold from January 2016 to December 2017 for prices ranging from \$235,000 to \$387,000 or from \$66.38 to \$87.79 per square foot of living area, including land or from \$39,167 to \$64,500 per apartment unit, including land. The subject's

assessment reflects a market value of \$289,919 or \$67.36 per square foot of living area or \$48,320 per apartment unit, land included, which falls within the range of the most similar comparable sales in this record. After considering adjustments and differences between the subject and the best comparable sales in the record, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no change 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

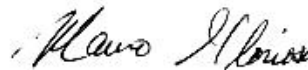
DISSENTING: _____

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:

April 21, 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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