



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

APPELLANT: 3375 West Grand LLC
DOCKET NO.: 17-01553.001-C-1 through 17-01553.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 3375 West Grand LLC, the appellant, by Susan Penway, Attorney at Law in Lincolnwood; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-01553.001-C-1	08-19-101-038	36,072	132,713	\$168,785
17-01553.002-C-1	08-19-101-052	130,094	0	\$130,094

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 part one-story and part two-story brick auto dealership of pre-owned cars. The subject was built in 1998 containing approximately 9,144 square feet of retail showroom with private offices, sale cubicles, cashier area, six service bays, ten overhead doors, car lifts, employee lounge and locker room and a lunchroom. The subject has a land to building ratio of 10.02:1. The subject is fully sprinklered and is situated on a 76,582 square foot corner lot. The property is located in Waukegan, Waukegan Township, Lake County.

Appellant's counsel appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on December 10, 2013 for a price of \$800,000. Section IV of the appellant's appeal petition depicts the subject was purchased from Waukegan Auto LLC, an unrelated party, was sold by a realtor using real estate agent, John Lopez. Further, it was alleged

the property was advertised using a realtor website. The length of advertisement was not disclosed. The evidence consisted of a PTAX-203 real Estate Transfer Declaration, a Purchase Sale Agreement, a sales flyer, a Property Detail Report, a Special Warranty Deed and a letter/brief. The brief argues the subject is located in an Illinois Enterprise Zone section in the City of Waukegan in which the subject's assessment increased 15%. The brief further indicated the purchase of the subject included the land, building and personal property which included eight car lifts at \$12,000 each for a total of \$96,000 and an air compressor of \$5,000. Further, the PTAX-203 Real Estate Transfer Declaration sheet depicts the subject was not advertised on the open market.

Allen Chavez, a property tax analyst, was called as a witness. Chavez testified he was a tax consultant; however, he could not state what USPAP referred to. He visited the subject's site on February 2019. His report was not based on the Uniform Standards of Appraisal Practice (USPAP) and he could not recite the definition of an arm's-length transaction. Chavez had no tax valuation designations he could recall. He based his valuation of the personal property on his personal experience of working within a garage. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$298,897 (\$168,785 + \$130,094). The subject's total assessment reflects a market value of \$901,650 or \$98.61 per square foot of building 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 five comparable sales/listings of commercial improved properties with varying degrees of similarity to the subject. The comparables were located within 1.87 miles of the subject in Waukegan, Illinois. The properties are situated on sites ranging from 28,097 to 82,764 square feet of land area. The comparables are each one-story buildings of brick and masonry, steel, frame or brick exterior construction. The comparables were built from 1965 to 1977 with comparables #1, #2 and #4 having been renovated. The buildings have land-to-building ratios ranging from 2.69:1 to 12.79:1. The comparables sold or were listed for sale from April 2014 to 2019 for prices ranging from \$355,000 to \$930,000 or from \$42.14 to \$199.75 per square foot of building area, including land. Comparable #2 also sold in 2014 for \$270,000 and again in 2018 for \$355,000. 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 Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables were similar to the subject in location, style, construction, features, age and land area. Four of these properties also sold proximate in time to the assessment date at issue. Less weight was given board of review comparable #3 which sold in 2014 which is dated in relation to the January 1, 2017 assessment date when more current sales/listings are available. The Board also gave little weight to the subject's purchase in 2013 because the sale is dated in relation to the subject's assessment date at issue, was not advertised for sale according to the PTAX-203 Illinois Real Estate Transfer Declaration sheet and included personal property which was not disclosed on the PTAX-203 statement. Appellant's counsel argued the property was advertised for sale and included personal property. The Board take notice the PTAX-203 Illinois Real Estate Transfer Declaration was signed under oath as being true and correct, which the Board gives greater weight to in its analysis.

Little weight was given the evidence presented by property tax analyst, Allan Chevez, because he could not recite the definition of an arm's-length transaction and only made an exterior inspection of the subject property and could not verify the value of the personal property with documentation, but rather, guessed at the personal property values based on personal experiences. He also could not verify that his analysis was in accordance with the USPAP, and further could not recite what USPAP stood for. The Board finds Chavez was unqualified to provide credible and competent evidence of the subject's market value and/or the personal property therein.

The board of review's best comparables sold or were listed for sale from June 2017 to 2019 for prices ranging from \$355,000 to \$799,000 or from \$42.14 to \$199.75 per square foot of building area, including land. The subject's total assessment reflects a market value of \$901,650 or \$98.61 per square foot of building area, land included, which is within the range established by the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue and/or did not have the elements of an arm's-length transaction as it was not advertised or exposed on the open market according to the PTAX-203 statement. Based on this record the Board finds the subject's assessment is reflective of market value 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: November 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

3375 West Grand LLC, by attorney:
Susan Penway
Attorney at Law
6677 North Lincoln Avenue
Suite 400
Lincolnwood, IL 60712

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085