



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

APPELLANT: Michael Laxner
DOCKET NO.: 17-01991.001-R-1
PARCEL NO.: 16-21-407-015

The parties of record before the Property Tax Appeal Board are Michael Laxner, 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: \$50,562
IMPR.: \$106,497
TOTAL: \$157,059

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 two-story dwelling of brick exterior construction with 2,387 square feet of living area. The dwelling was built in 1968. Features of the home include an unfinished basement, central air conditioning and a 242 square foot attached one-car garage. The subject is located in Highland Park, West Deerfield Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within .45 of a mile of the subject property. The comparables consist of two-story dwellings of brick exterior construction that were built from 1962 to 1978. The dwellings range in size from 2,488 to 2,697 square feet of living area. Each comparable has an unfinished basement, central air conditioning, one fireplace and a two-car garage ranging in size from 441 to 540 square foot of building area. The comparables sold from March 2015 to

October 2016 for prices ranging from \$417,000 to \$520,000 or from \$166.27 to \$202.08 per square foot of living area, including land. The appellant submitted a Multiple Listing Service sheet associated with the sale of comparable #1 which indicated the dwelling was a “tastefully remodeled home and almost everything is new.” The appellant also argued that the subject should have a lower quality grade and condition due to the structural issue of the subject property and the assessment should be lowered accordingly. Interior photographs were provided as support. 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 \$157,059. The subject's assessment reflects an estimated market value of \$473,783 or \$198.48 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for Lake County of 33.15%.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .45 of a mile of the subject.¹ The comparables consist of two-story dwellings of brick exterior construction that were built from 1962 to 1977. The dwellings range in size from 2,282 to 2,697 square feet of living area. The comparables each have a basement, with one having finished area, central air conditioning, one fireplace and a two-car garage ranging in size from 441 to 528 square feet of building area. The comparables sold from March 2016 to October 2017 for prices ranging from \$460,000 to \$520,000 or from \$192.81 to \$209.91 per square foot of living area, 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 no reduction in the subject's assessment is warranted.

As an initial matter, the board gave little weight to the appellant's argument that the subject's assessment should be lowered due to the subject's structural issue. The Board finds the appellant did not provide any market evidence to support this assertion.

The parties submitted five suggested comparable sales for the Board's consideration, with two comparables common to both parties. The Board gave less weight to the parties' common comparable (appellant's comparable #1 and board of review comparable #4) as this sale was recently remodeled and considered to be in superior condition to the subject. The Board also gave less weight to the appellant's comparable #2 as it sold in March 2015 which is dated and less likely to be reflective of market value as of the January 1, 2017 assessment date. Lastly, the Board gave less weight to the board of review comparable #2 due to its finished basement area when compared to the subject's unfinished basement.

¹ Board of review comparables #1 and #4 are the same properties as appellant's comparables #3 and #1, respectively.

The Board finds the best evidence of the subject's market value to be the board of review comparable #3 and the parties' remaining common comparable. Both comparables are similar to the subject in location, dwelling size, design, age and features, although both have larger two-car garages. The comparables sold in March 2016 and July 2017 for prices of \$520,000 and \$500,000 or for \$192.81 and \$209.91 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$473,783 or \$198.48 per square foot of living area, including land, which is supported by the two best comparables in the record. After considering adjustments to the comparables for differences including features such as garages when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record the Board finds the appellant failed to prove by a preponderance of the evidence that the subject was overvalued. Therefore, 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: 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

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

APPELLANT

Michael Laxner, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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