



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

APPELLANT: Matthew Krumholz
DOCKET NO.: 17-02129.001-R-1
PARCEL NO.: 06-05-306-017

The parties of record before the Property Tax Appeal Board are Matthew Krumholz, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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: \$23,785
IMPR.: \$85,465
TOTAL: \$109,250

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 single-family dwelling of wood siding exterior construction with 3,090 square feet of living area.¹ The dwelling was constructed in 2014. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 682 square foot garage. The property has an 11,336 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal challenging both the land and improvement assessments of the subject property.² In support of

¹ As an initial matter, the appellant disputed the dwelling size based upon the builder's floor plan depicting 2,956 square feet of living area. In the appellant's rebuttal filing, he accepted the assessing officials' dwelling size determination using outside measurements for all properties for consistency.

² The appellant requested a minor downward adjustment in the subject's land assessment of \$35 which does not alter the calculation of the assessment on a per-square-foot basis.

this argument, the appellant reported the subject property was purchased in October 2014 for \$328,645 or \$106.36 per square foot of living area, including land, and submitted information on four comparables with both equity and sales data for each property along with a brief. The appellant contends that the subject dwelling has not been treated fairly in relation to identical model homes known as Fairfield model dwellings like the subject. In addition, the appellant submitted a copy of the builder's floor plan for this model with interior room calculations.

In the brief, the appellant described that comparables #1, #3 and #4 each have the same exterior construction as the subject; comparable #2 has an upgraded partial stone exterior and comparable #4 has an additional full bathroom along with finished basement area. The comparables are located within three blocks of the subject property. The parcels range in size from 11,299 to 12,892 square feet of land area and have land assessments ranging from \$24,386 to \$25,192 or from \$1.93 to \$2.23 per square foot of land area. Each parcel has been improved with a two-story dwelling of frame and brick or frame and vinyl siding exterior construction. The dwellings were built in 2012 or 2014. The homes contain either 2,956 or 3,090 square feet of living area. Features include basements, one of which has finished area, central air conditioning and a garage of either 682 or 720 square feet of building area. Three of the homes each have a fireplace. The comparables have improvement assessments ranging from \$83,995 to \$88,119 or from \$27.18 to \$29.81 per square foot of living area and the comparables sold from February 2013 to December 2017 for prices ranging from \$293,574 to \$339,548 or from \$95.01 to \$114.87 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced land assessment of \$23,750 or \$2.10 per square foot of land area and a reduced improvement assessment of \$85,500 or \$27.67 per square foot of living area with a total assessment of \$109,250 which would reflect a market value of approximately \$327,750 or \$106.07 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,618. The subject property has a land assessment of \$23,785 or \$2.10 per square foot of land area and an improvement assessment of \$91,833 or \$29.72 per square foot of living area. The subject's assessment also reflects a market value of \$348,772 or \$112.87 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 a memorandum prepared by the Lake Villa Township Assessor's Office, the exterior measurement of dwellings was explained along with the assertion that the subject dwelling was re-measured in 2015 reducing the dwelling's living area from 3,469 to 3,090 square feet based on adjustment of an entrance cathedral. The assessor also reported that the 2016 assessment of the subject property was reduced by the board of review. The property record card depicts a total 2016 assessment of \$110,937 which was increased in 2017 by the township equalization factor of 1.0422.

In support of its contention of the correct assessment, the board of review submitted information on four comparables with both equity and sales data along with copies of the property record cards for the subject and the comparables. The comparables were located within .148 of a mile from the subject and each property shares the same neighborhood code assigned by the assessor

to the subject property. The comparable parcels range in size from 11,579 to 14,983 square feet of land area and have land assessments ranging from \$24,005 to \$27,065 or from \$1.73 to \$2.07 per square foot of land area. Each parcel has been improved with a two-story dwelling of wood siding exterior construction. The dwellings were built between 2011 and 2014. The homes range in size from 2,834 to 3,000 square feet of living area. Features include unfinished basements, central air conditioning, a fireplace and a garage ranging in size from 440 to 720 square feet of building area. The comparables have improvement assessments ranging from \$84,591 to \$87,494 or from \$28.20 to \$30.39 per square foot of living area and the comparables sold from May 2016 to August 2017 for prices ranging from \$330,000 to \$372,000 or from \$111.64 to \$126.70 per square foot of living area, including land.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment and its estimated market value as reflected by the assessment.

In written rebuttal, the appellant argued he chose comparable dwellings that share the exact layout of the subject dwelling with appellant's comparable #4 being higher for both a partially finished basement and an additional bathroom. He also contended that a comparable which sold for more than the subject in his analysis still has a lower overall assessment than the subject. As to the board of review comparables, he argues that only comparable #3 has the exact same layout as the subject dwelling; the property also had a higher 2017 purchase price than the subject's 2014 purchase price, but the home has a lower improvement assessment than the subject dwelling.

Conclusion of Law

The taxpayer contends assessment inequity as a basis of the appeal concerning both the land and improvement assessments. 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 parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The comparable parcels were similar in location to the subject property and range in size from 11,299 to 14,983 square feet of land area. The comparables have land assessments ranging from \$24,005 to \$27,065 or from \$1.73 to \$2.23 per square foot of land area. The subject 11,336 square foot site has a land assessment of \$23,785 or \$2.10 per square foot of land area, which falls within the range of the comparables on a per-square-foot basis. The subject parcel size falls at the low end of the range of the parcels in the record and based upon the principle of economies of scale the subject's higher end square foot assessment does not appear to be inequitable. Thus, the Board finds the appellant did not meet the burden of proof to establish assessment inequity by clear and convincing evidence concerning the subject's land assessment and a reduction in the subject's land assessment is not warranted.

Of the eight improved equity comparables presented by the parties to support their respective positions before the Property Tax Appeal Board, the Board has given reduced weight to appellant's comparables #1 and #4 along with board of review comparables #1, #2 and #4 due to differences in age, basement finish, additional bathroom and/or garage size when compared to the subject dwelling built in 2014.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 along with board of review comparable #3. These most similar comparables in location, age, design, size and most features when compared to the subject had improvement assessments that ranged from \$27.18 to \$29.01 per square foot of living area. The subject's improvement assessment of \$29.72 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is justified.

The appellant also contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds, after giving due consideration to the reduction in the subject's total assessment based on lack of assessment equity, the subject presents a revised estimated market value of \$329,563, including land. The Board finds this revised market value for the subject is well-supported by board of review comparable #3, the best and most recent sale of a similar property contained in the record. Therefore, the Board finds that a further reduction in the subject's 2017 assessment based on market value is not 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



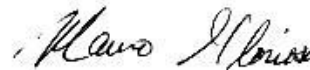
Member

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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