



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

APPELLANT: Richard Forster
DOCKET NO.: 17-03076.001-R-1
PARCEL NO.: 13-36-310-010

The parties of record before the Property Tax Appeal Board are Richard Forster, 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 **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: \$24,771
IMPR.: \$58,014
TOTAL: \$82,785

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 is improved with a two-story residential duplex of brick exterior construction with approximately 3,000 square feet of living area.¹ The building was constructed in 1963 and has a crawl-space foundation. Each unit has central air conditioning, three bedrooms and 1.5 bathrooms. One of the units is owner occupied. The property has a 6,303 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends both assessment inequity and overvaluation as to both the land and improvement assessments of the subject property as the bases of the appeal. In support of the appeal, the appellant submitted information on four comparables with both equity data and sales data.

¹ The parties have a small size discrepancy in their respective filings. The Property Tax Appeal Board finds this dispute does not prevent a determination of the correct assessment on this record.

The comparables are located within .34 of a mile from the subject property and consist of parcels ranging in size from 4,904 to 8,604 square feet of land area. Each parcel has been improved with a "two-story, two-flat" residential building of frame, masonry or frame and masonry exterior construction. The homes range in age from 31 to 118 years old and range in size from 2,110 to 3,569 square feet of living area. Two of the comparables have basements, one of which has finished area. Three of the comparables have air conditioning and two comparables each have a 410 square foot garage.

The appellant's grid analysis provided assessment data for only comparables #2 and #4. It is recommended that at least three comparables be provided for a lack of uniformity argument. (86 Ill.Admin.Code §1910.65(b)). The two comparables have improvement assessment of \$63,074 and \$54,696 or \$20.535 and \$25.92 per square foot of living area, respectively. The four comparables presented by the appellant sold from March 2013 to January 2017 for prices ranging from \$138,611 to \$306,000 or from \$69,306 to \$153,000 per unit or from \$38.84 to \$145.02 per square foot of building area, including land.

Based on the foregoing evidence, the appellant requested a reduced total assessment of \$58,000 which would reflect a market value of \$174,017, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,785. The subject property has a land assessment of \$24,771 or \$3.93 per square foot of land area and an improvement assessment of \$58,014 or \$21.27 per square foot of building area. The subject's total assessment of \$82,785 reflects a market value of \$249,729 or \$124,865 per unit or \$83.24 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 consisting of two separate grid analysis based upon both equity and market value.

As to the equity evidence, the board of review submitted three comparable properties located within .346 of a mile from the subject property. The comparables consist of one-story or two-story multi-unit buildings of wood siding exterior construction that were built in 1956 or 1987. The buildings range in size from 1,848 to 3,100 square feet of building area. Two of the comparables feature full basements, one of which has finished area. The comparables have air conditioning and two comparables each have two fireplaces. The comparables have improvement assessments ranging from \$57,280 to \$68,680 or from \$20.35 to \$33.54 per square foot of building area.

As to the market value evidence, the board of review submitted three comparables that are located within .341 of a mile from the subject. Board of review comparable #1 is the same property as the appellant's comparable #4. The comparables consist of either one-story or two-story, two-unit or three-unit, buildings of brick or wood siding exterior construction that were built between 1888 and 1963. The buildings range in size from 1,848 to 2,390 square feet of building area and each building has a full basement, one of which has finished area. Each comparable has air conditioning and one comparable has two fireplaces. Comparable #3 also has a 400 square foot garage. The comparables sold in November 2016 or January 2017 for prices

ranging from \$290,000 to \$312,500 or from \$104,167 to \$153,000 per unit or from \$130.75 to \$313.85 per square foot of building area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as one of the bases of the appeal. 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of lack of assessment uniformity as to either the land or the improvement assessment.

Initially, the Board finds the appellant submitted insufficient evidence to support the claim of assessment inequity; the appellant provided four comparables properties but did not provide the land and improvement assessments for two of the properties. Pursuant to the procedural rules of the Property Tax Appeal Board the evidence should consist of three equity comparables in the documentary evidence which includes all aspects of the assessment, not just the total. (86 Ill.Admin.Code §1910.65(b))

As to the land inequity argument, the record reveals six comparables presented by both parties with land assessment data where appellant's comparable #2 and board of review equity comparable #1 are the same property. The comparable parcels range in size from 4,904 to 9,518 square feet of land area and have land assessments ranging from \$19,276 to \$35,262 or for \$3.70 or \$3.93 per square foot of land area. The subject parcel has a land assessment of \$24,771 or \$3.93 per square foot of land area which is identical to the land assessments of four of the land inequity comparables presented by the parties on a per-square-foot basis. In light of this evidence, the Board finds no reduction in the subject's land assessment is warranted.

As to the improvement inequity argument, the Board finds the four comparables presented by the board of review have improvement assessments ranging from \$57,280 to \$68,680 or from \$20.35 to \$33.54 per square foot of building area. The subject's improvement assessment of \$58,014 or \$21.27 per square foot of building area falls within the range of the comparables presented on this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on grounds of lack of assessment uniformity.

The appellant also 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 on grounds of overvaluation.

The parties submitted a total of six comparable sales, with one common property presented by both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 and #2 as these sales occurred in 2013, a date remote in time to the valuation date at issue of January 1, 2017 and thus less likely to be indicative of the subject's estimated market value as of the assessment date at issue.

The Board finds the best evidence of market value to be appellant's comparable sales #3 and #4 along with the board of review comparable sales, where there is one common property. The Property Tax Appeal Board recognizes that board of review comparable #3 consists of a significantly older dwelling when compared to the subject, however, while the appellant also submitted sale #1 that was likewise much older than the subject dwelling, the appellant's sale occurred in 2013, a date remote to the assessment date of January 1, 2017. On this record the Board finds these three best comparables sold between February 2015 and January 2017 for prices ranging from \$138,611 to \$312,500 or from \$69,306 to \$153,000 per unit or from \$38.84 to \$313.85 per square foot of building area, including land. The subject's assessment reflects a market value of \$249,729 or \$124,865 per unit or \$83.24 per square foot of building area, including land, which is within the range of the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject property, the Board finds 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



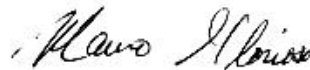
Member

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: January 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

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