



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

APPELLANT: Bryan Ward
DOCKET NO.: 17-03097.001-R-1
PARCEL NO.: 15-21-411-046

The parties of record before the Property Tax Appeal Board are Bryan Ward, the appellant, by Adam E. Bossov, of the Law Offices of Adam E. Bossov, P.C. in Chicago, 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: \$49,145
IMPR.: \$151,071
TOTAL: \$200,216

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 one-story single-family dwelling of wood siding exterior construction with 2,627 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement with 889 square feet of finished area, central air conditioning, two fireplaces, an attached 649 square foot garage and a 700 square foot deck. The property has a 17,424 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant's appeal is based on both unequal treatment in the assessment process and overvaluation. In support of these claims, the appellant submitted twelve comparable properties in a series of four separate grid analyses; for ease of reference, the Property Tax Appeal Board has renumbered the second through fourth grids as comparables #4 through #12.

The twelve equity comparables were described as six, two-story and six, one-story dwellings of wood siding exterior construction that were built between 1991 and 1998; the one-story dwellings identified as comparables #7 through #12 each share the same neighborhood code assigned by the assessor as the subject and are located within .11 of a mile from the subject. The dwellings range in size from 2,248 to 3,020 square feet of living area. Features include basements, five of which have finished areas. Each home has central air conditioning, nine comparables each have one or two fireplaces and each comparable has a garage ranging in size from 484 to 736 square feet of building area. Seven comparables have either a deck or patio area ranging in size from 273 to 678 square feet. The comparables have improvement assessments ranging from \$120,721 to \$161,028 or from \$46.82 to \$54.41 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sale dates and prices for comparables #1 through #6, cited above in the equity analysis, which were two-story dwellings. These six sales occurred between July 2015 and August 2017 for prices ranging from \$475,000 to \$615,000 or from \$165.68 to \$210.79 per square foot of living area, including land.

Based on the equity evidence, the appellant requested a reduction in the subject's improvement assessment to \$125,000 or \$47.58 per square foot of living area and based on the market value evidence, the appellant requested a total assessment of \$174,145 which would reflect a market value of \$522,487 or \$198.89 per square foot of living area, 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 \$200,216. The subject property has an improvement assessment of \$151,071 or \$57.51 per square foot of living area. The board of review did not submit any market value evidence in this appeal.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables in two grid analyses along with copies of property record cards for the subject and its comparables; for ease of reference, the Property Tax Appeal Board has renumbered the second grid as comparables #5 through #8. The comparables are located within .613 of a mile from the subject and each property shares the same neighborhood code assigned by the assessor as the subject. The comparables consist of one-story dwellings of wood siding exterior construction that were built between 1996 and 1998. The dwellings range in size from 2,610 to 2,648 square feet of living area. Features include basements, six of which have finished areas. Each home has central air conditioning, six comparables each have one or two fireplaces and each comparable has a 649 square foot garage. Four comparables have either a deck or patio area ranging in size from 404 to 689 square feet and comparable #2 has a 500 square foot in-ground swimming pool. The comparables have improvement assessments ranging from \$138,426 to \$156,624 or from \$53.04 to \$59.62 per square foot of living area.

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

Conclusion of Law

The appellant in part 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 appellant submitted six comparable sales identified as comparables #1 through #6. The Board has given little weight to appellant's comparables #1 through #6 as each is a dissimilar two-story dwelling when compared to the subject one-story structure.

As the record contains no suitable market evidence, the Property Tax Appeal Board finds the appellant failed to establish overvaluation by a preponderance of the evidence and a reduction in the subject's assessment is not justified on grounds of overvaluation.

The taxpayer also contends assessment inequity as a basis 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.

The parties submitted a total of twenty equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to appellant's comparables #1 through #6 as, noted above, each of these dwellings are dissimilar two-story homes as compared to the subject one-story dwelling. The Board has given reduced weight to appellant's comparable #8 as this dwelling is smaller than the subject and the remaining best one-story comparable dwellings in the record. Finally, the Board has given reduced weight to appellant's comparables #7 and #9 through #12 along with board of review comparables #4 and #7 as each of these dwellings feature an unfinished basement which is inferior to the subject's 889 square foot finished basement area.

Having thoroughly examined the record, the Board finds the best evidence of assessment equity to be board of review comparables #1, #2, #3, #5, #6 and #8. These six comparables were similar to the subject in location, age, design, size, finished basement and/or other features and had improvement assessments that ranged from \$138,426 to \$156,624 or from \$53.04 to \$59.62 per square foot of living area. The subject's improvement assessment of \$151,071 or \$57.51 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments for dwelling size, number of fireplaces and/or other amenities of the comparables when compared to the subject, 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 improvement 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: July 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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