



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

APPELLANT: Shaun Burke
DOCKET NO.: 17-03373.001-R-1
PARCEL NO.: 15-29-204-006

The parties of record before the Property Tax Appeal Board are Shaun Burke, the appellant, by attorney Steven Kandelman of Rieff Schramm Kanter & Guttman, 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 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: \$ 30,397
IMPR.: \$ 82,903
TOTAL: \$113,300

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 wood siding exterior construction that has 2,080 square feet of living area. The dwelling was built in 1978. The home has a crawl space foundation, central air conditioning, a fireplace and a 440 square foot garage. The subject property has a 9,879 square foot site. The subject property is located in Vernon Township, Lake County.

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 four comparable sales located within .7 of a mile from the subject. The comparables consist of two-story dwellings of wood siding exterior construction that were built in 1978 or 1979. Comparable #2 has a partial unfinished basement. Each comparable has central air conditioning, one fireplace and a garage that have 440 to 462 square feet of building area. The dwellings range in size from

2,048 to 2,437 square feet of living area and are situated on sites that range in size from 7,494 to 8,766 square feet of land area. The comparables sold from May 2015 to March 2017 for prices ranging from \$338,000 to \$378,000 or from \$155.11 to \$167.62 per square foot of living area including land. 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 subject's final assessment of \$121,605. The subject's assessment reflects an estimated market value of \$366,833 or \$176.36 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% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted eight comparable sales located from .055 to .371 of a mile from the subject. The comparables consist of two-story dwellings of wood siding exterior construction that were built from 1975 to 1979. One comparable has a partial unfinished basement and seven comparables have partial finished basements. Each comparable has central air conditioning, six comparables have a fireplace and each comparable has a garage that range in size from 440 to 462 square feet of building area. The dwellings range in size from 2,048 to 2,193 square feet of living area and are situated on sites that range in size from 6,237 to 17,957 square feet of land area. The comparables sold from May 2016 to January 2018 for prices ranging from \$358,000 to \$449,900 or from \$172.12 to \$213.93 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 12 comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted the board of review due to the fact they each have a finished or unfinished basement, superior when compared to the subject's crawl space foundation. Similarly, the Board gave less weight to comparables #2 and #4 submitted by the appellant due to their superior unfinished basements when compared to the subject. The Board finds comparables #1 and #3 submitted by the appellant are more similar when compared to the subject in location, land area, design, age, dwelling size, foundation type and features. These comparables sold in May 2015 and March 2017 for prices of \$338,000 and \$378,000 or \$155.11 and \$165.04 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$366,833 or \$176.36 per square foot of living area including land, which falls between the two most similar comparables on an over basis, but greater than the comparables on a per square foot basis. After considering the any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's

estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessment is 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: 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

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

APPELLANT

Shaun Burke, by attorney:
Steven Kandelman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
Suite 2300
Chicago, IL 60602

COUNTY

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