



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

APPELLANT: David Brown  
DOCKET NO.: 17-03495.001-R-1  
PARCEL NO.: 08-20-310-046

The parties of record before the Property Tax Appeal Board are David Brown, 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:** \$19,735  
**IMPR.:** \$22,342  
**TOTAL:** \$42,077

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 and one-half story dwelling of brick construction that has 1,864 square feet of living area. The dwelling was built in 1924. The home features an unfinished basement and a 640 square foot garage. The subject property has a 24,242 square foot site. The subject property is located in Waukegan 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 three comparable sales located from .48 to .93 of a mile of the subject. The comparables consist of one and one-half or two-story dwellings of brick construction that were built from 1925 to 1935. The comparables have unfinished basements; one comparable has central air conditioning; each comparable has a fireplace; and all the comparables have garages that have 420 or 484 square feet of building area. The dwellings range in size from 1,760 to 2,012 square feet of living area and are situated on sites that range in size from 4,661 to 6,469 square feet of land area. The

comparables sold from April 2014 to March 2017 for prices ranging from \$36,000 to \$75,000 or from \$19.36 to \$38.25 per square foot of living area including land. The comparables were foreclosures classified as “unqualified” transactions. 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 \$42,077. The subject's assessment reflects an estimated market value of \$126,929 or \$68.10 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 five comparable sales located within .849 of a mile of the subject. The comparables consist of one and one-half story dwellings of brick or wood siding exterior construction that were built from 1924 to 1945. The comparables have unfinished basements; three comparables have central air conditioning; three comparables have a fireplace and all the comparables have a garage that range in size from 216 to 420 square feet of building area. The dwellings range in size from 1,594 to 1,902 square feet of living area and are situated on sites that contain from 4,550 to 6,907 square feet of land area. The comparables sold from March 2017 to July 2018 for prices ranging from \$125,000 to \$160,000 or from \$65.72 to \$99.81 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparables #1 and #3 sold in 2014 and 2015, which are dated in relation to the subject's January 1, 2017 assessment date to be considered indicative of market value. In addition, all the comparables sold by foreclosure and were characterized as “unqualified” sales, which calls into question the arm's-length nature of the transactions and further detracts the weight of this evidence. The Board gave less weight to board of review comparables #1, #2 and #4. These comparables sold in 2018, well after the subject's assessment date to be considered reflective of market value. The Board finds the remaining two comparables submitted by the board of review are more similar when compared to the subject in location, design, dwelling size and most features, despite having inferior site sizes and comparable #5 being somewhat newer in age than the subject. These comparables sold in March and April of 2017 for prices of \$125,000 and \$129,000 or \$65.72 and \$80.93 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$126,929 or \$68.10 per square foot of living area including land, which falls between the two most similar comparable sales contained in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, such as site size

and age, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no 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: 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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