



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

APPELLANT: David Brown
DOCKET NO.: 17-03496.001-R-1
PARCEL NO.: 08-21-125-011

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: \$10,590
IMPR.: \$46,078
TOTAL: \$56,668

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 dwelling of brick construction that has 2,288 square feet of living area. The dwelling was built in 1962. The home features four bathrooms and an unfinished basement. The subject property has a 11,121 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 .20 to 1.36 miles from the subject. The comparables consist of one-story or two-story dwellings of brick construction that were built in 1954 or 1960. One comparable does not have a basement and two comparables have unfinished basements. Two comparables have garages that have 460 and 588 square feet of building area. The comparables have 1.5 to 4 bathrooms. The dwellings range in size from 2,216 to 2,577 square feet of living area and are situated on sites that range in size from 7,577 to 10,561 square feet of land area. The

comparables sold from December 2014 to December 2015 for prices ranging from \$102,000 to \$146,500 or from \$41.87 to \$65.43 per square foot of living area including land. Comparable #3 was a foreclosure classified as an “unqualified” transaction. 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 \$56,668. The subject's assessment reflects an estimated market value of \$170,944 or \$74.71 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 determine by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted seven comparable sales located from .202 to 1.839 miles from the subject. One comparable was also used by the appellant. The comparables consist of two, one-story dwellings and five, two-story dwellings of brick construction that were built from 1958 to 1965. One comparable does not have a basement and six comparables have unfinished basements. One comparable has central air conditioning; two comparables have a fireplace; and two comparables have a garage that contain 576 and 775 square feet of building area. The dwellings range in size from 1,952 to 2,577 square feet of living area and are situated on sites that contain from 5,992 to 10,561 square feet of land area. The comparables sold from July 2016 to June 2018 for prices ranging from \$159,000 to \$187,000 or from \$62.50 to \$84.39 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 nine comparable sales for the Board's consideration. The Board's find neither parties' comparables are particularly similar to the subject due to differences in location, design, number of bathrooms and various features. For example, eight comparables are located over one mile from the subject; five comparables are of a dissimilar design; two comparables do not have a basement, and eight comparables have fewer bathrooms than the subject. Nonetheless, the Board shall make a decision based on the weight and equity of the evidence regardless of the quality of the evidence. The Board finds both parties' comparables sold from December 2014 to June 2018 for wide ranging prices from \$102,000 to \$187,000 or from \$41.87 to \$84.39 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$170,944 or \$74.71 per square foot of living area including land, which falls within the range established by both parties' comparables. After considering the multitude necessary of upward and downward adjustments to the comparables for differences when compared to the subject for date of sale, location, design, number of bathrooms, dwelling size, age and features, 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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