



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

APPELLANT: David Brown
DOCKET NO.: 17-03502.001-R-1
PARCEL NO.: 08-21-214-005

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 **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: \$ 3,740
IMPR.: \$18,581
TOTAL: \$22,321

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 part two-story and part one-story dwelling of wood siding exterior construction that has 1,717 square feet of living area. The dwelling was built in 1901. The home features a partial unfinished basement. The subject property has a 3,741 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 .21 to .39 of a mile of the subject. The comparables consist of a part two-story and part one-story dwelling and two, two-story dwellings of wood siding exterior construction that were built from 1900 to 1930. The comparables have unfinished basements; one comparable has central air conditioning; and one comparable has a garage that contains 288 square feet of building area. The dwellings range in size from 1,700 to 1,860 square feet of living area and are situated on sites that range in size from 3,960 to 8,007 square feet of land

area. The comparables sold in October 2014 or June 2015 for prices ranging from \$49,900 to \$60,000 or from \$26.94 to \$35.29 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 \$27,177. The subject's assessment reflects an estimated market value of \$81,982 or \$47.75 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 four comparable sales located within .327 of a mile of the subject. The comparables consist of two-story dwellings of wood siding exterior construction that were built in 1901 or 1940. The comparables have unfinished basements; one comparable has central air conditioning; and one comparable has a garage that contains 576 square feet of building area. The dwellings range in size from 1,296 to 2,176 square feet of living area and are situated on sites that contain from 2,807 to 7,419 square feet of land area. The comparables sold from July 2016 to October 2017 for prices ranging from \$62,000 to \$85,000 or from \$39.06 to \$47.86 per square foot of living area including land. Comparable #2 resold after being rehabbed in July 2018 for \$141,000 or \$81.88 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 evidence in the record supports a reduction in the subject's assessment.

The parties submitted seven comparable sales for the Board's consideration. One comparable sold twice. The Board gave less weight to the comparables submitted by the appellant due to the fact they 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. The Board gave less weight to board of review comparables #1 and #3 due to their smaller dwelling size and/or newer age when compared to the subject. The Board also gave less weight to the 2018 sale of comparable #2. There is no evidence that the subject was in similar condition as the rehabbed sale. Moreover, the sale occurred in July 2018, over 18 months after the subject's assessment date. 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 superior site sizes and comparable #2 having a superior garage feature. These comparables sold in July 2016 and October 2017 for prices of \$68,250 and \$85,000 or \$39.06 and \$39.63 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$81,982 or \$47.75 per square foot of living area including land, which falls between the two most similar comparable sales contained in the record on an overall basis, but greater than the comparables on a per square foot basis. After considering any necessary adjustments to the

comparables for differences when compared to the subject, such as site size and features, 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: 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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