



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

APPELLANT: David Witt  
DOCKET NO.: 17-03740.001-R-1  
PARCEL NO.: 12-19-115-014

The parties of record before the Property Tax Appeal Board are David Witt, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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:** \$12,741  
**IMPR.:** \$49,783  
**TOTAL:** \$62,524

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 is improved with a one-story dwelling with wood siding containing 1,251 square feet of living area. The dwelling was constructed in 1955. Features of the home include a slab, central air conditioning, and an attached garage with 300 square feet of building area. The property has a 5,710 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in October 2016 for a price of \$125,000. The appellant identified the seller as Helga Olson-Key and further indicated the parties were not related. The appellant indicated the property was advertised with a sign and on the internet. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,524. The subject's assessment reflects a market value of \$188,609 or \$150.77 per square foot of living area, land included, when using 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 its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings with wood siding or brick exteriors that range in size from 1,125 to 1,320 square feet of living area. The dwellings were built in 1960 and 1967. Two comparables have unfinished basements, two comparables have central air conditioning, two comparables have attached garages with 240 and 336 square feet of building area, respectively, and two comparables have detached garages with 440 and 320 square feet of building area, respectively. The comparables have the same assessment neighborhood code as the subject property and are located within approximately ½ mile of the subject property. These properties have sites of 8,110 or 9,000 square feet of land area. The sales occurred from March 2015 to May 2017 for prices of \$210,000 and \$245,000 or from \$182.29 to \$217.78 per square foot of living area, including land.

In rebuttal the board of review asserted the subject's sale did not benefit from multiple listing service market exposure and could not be found offered on the internet.

The board of review requested the assessment be sustained.

In rebuttal the appellant's counsel asserted the property was advertised for sale by the owner and argued the comparable sales provided by the board of review is neither responsive or relevant to the basis of the appeal.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. Although slightly newer than the subject dwelling, these comparables were otherwise similar to the subject in location, site size, style, construction, and features with the exception two comparables have unfinished basements. These properties sold for prices of \$210,000 and \$245,000 or from \$182.29 to \$217.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$188,609 or \$150.77 per square foot of living area, including land, which is below the range established by the comparable sales in this record. The Board gives less weight to the subject's sale due to the fact the appellant did not fully demonstrate the sale had the elements of an arm's length transaction. There was no documentation presented by the appellant demonstrating the subject property was actually listed for sale on the open market or the length of time the property was exposed on the

market prior to the transaction. Without this information it is problematic for this Board to find the sale has the elements of an arm's length transaction with a price reflective of fair cash value. The Board finds the sales provided by the board of review, which have physical attributes similar to the property under appeal, sold for prices that were 68% and 96% higher than the subject's sale price calling into question whether the subject's purchase is indicative of fair cash value. After considering the comparables sales and the purchase of the subject property, the Board finds the subject's assessment as established by the board of review is correct and a reduction in the 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: 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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COUNTY

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