



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

APPELLANT: James & Susan Lamb  
DOCKET NO.: 17-03839.001-R-1  
PARCEL NO.: 14-15-204-009

The parties of record before the Property Tax Appeal Board are James & Susan Lamb, the appellants, 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:** \$31,020  
**IMPR.:** \$94,488  
**TOTAL:** \$125,508

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 with 1,907 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and a 512 square foot garage. The property has a 6,053 square foot lake front site and is located in Lake Zurich, Ela Township, Lake County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation claim, the appellants submitted a grid analysis of seven comparable sales located in the same neighborhood as the subject and within .37 of a mile of the subject property. The comparables have sites ranging in size from 5,197 to 8,187 square feet of land area. The appellants did not disclose if any of the comparables have lake front sites. The comparables

consist of two-story dwellings of wood siding exterior construction ranging in size from 2,020 to 2,215 square feet of living area that were built from 1994 to 2006. The comparables each feature an unfinished basement, central air conditioning, six comparables each have one fireplace and each comparable has a garage ranging in size from 400 to 520 square feet of building area. The comparables sold from March 2016 to January 2017 for prices ranging from \$289,000 to \$365,000 or from \$143.07 to \$167.98 per square foot of living area including land.

In support of the assessment inequity claim, the appellants submitted a grid analysis of 24 assessment comparables located in the same neighborhood code as the subject as assigned by the township assessor and within .40 of a mile of the subject property. The comparables consist of two-story dwellings ranging in size from 1,767 to 2,096 square feet of living area that were built from 1991 to 2001. Each home has a basement. The comparables have improvement assessments ranging from approximately \$37.02 to \$41.12 per square foot of living area.

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,508. The subject's assessment reflects a market value of \$378,606 or \$198.54 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. The subject has an improvement assessment of \$94,488 or \$49.55 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales and four assessment equity comparables with lake front sites that are located in the subject's neighborhood code as assigned by the township assessor. The four comparable sales have sites ranging in size from 5,231 to 6,543 square feet of land area. The comparable sales consist of two-story dwellings of wood siding exterior construction ranging in size from 2,035 to 2,272 square feet of living area. The dwellings were built from 1994 to 2007. Each comparable features an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 460 to 506 square feet of building area. The comparables sold from June 2016 to June 2017 for prices ranging from \$435,000 to \$600,000 or from \$203.75 to \$264.08 per square foot of living area including land.

The four equity comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 1,910 to 2,184 square feet of living area. The dwellings were built from 1994 to 2004. Each comparable features an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 460 to 628 square feet of building area. The comparables have improvement assessments ranging from \$94,226 to \$110,476 or from \$47.22 to \$51.63 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that comparable sales #2, #3 and #4 submitted by the assessor/board of review are not comparable as they are either 14% or 19% larger than the subject and/or dissimilar in age when compared to the subject. In a rebuttal grid

analysis, counsel reiterated the five best comparable sales in the record and contended the subject's assessment should be reduced.

### **Conclusion of Law**

The appellants contend in part that 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted 11 comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparable sales #1, #2, #3, #4 and #7, along with board of review comparable sales #2, #3 and #4 due to their dissimilar dwelling size and/or newer age when compared to the subject.

The Board finds the best evidence of market value to be the appellants' comparable sales #5 and #6, along with board of review comparable sale #1. Although none of the appellants' comparables are lake front properties, they are similar when compared to the subject in dwelling size, design, age and features. Most weight was given to board of review comparable #1 due to it most similar lake front location like the subject. These three comparables sold from April 2016 to June 2017 for prices ranging from \$340,000 to \$435,000 or from \$161.22 to \$213.76 per square foot of living area. The subject's assessment reflects an estimated market value of \$378,606 or \$198.54 per square foot of living area including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for any differences when compared to the subject, 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 on the grounds of overvaluation.

The appellants also argued assessment inequity with respect to the improvement as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants failed to overcome this burden of proof.

The record contains 28 assessment comparables for the Board's consideration. The Board gives less weight to the appellants' evidence as they did not provide information about the dwellings' features or amenities other than size and basement area, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property under appeal. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make

them more equivalent to the subject property. Conversely, the board of review analysis included salient facts about the comparables including a copy of the property record card for each comparable, which adds credibility to its evidence.

The Board finds the best evidence of assessment equity to be comparables #1, #2 and #3 submitted by the board of review. These three comparables are similar when compared to the subject in location, dwelling size, design, age and features. The comparables have improvement assessments ranging from \$94,226 to \$106,514 or from \$47.22 to \$51.63 per square foot of living area. The subject has an improvement assessment of \$94,488 or \$49.55 per square foot of living area, which falls within the range established by the most similar assessment comparables in the record. The Board gave less weight to board of review assessment comparable #4 due to its larger dwelling size and newer age when compared to the subject. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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: April 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

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