



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

APPELLANT: Brian & Heather Pozzi  
DOCKET NO.: 17-03840.001-R-1  
PARCEL NO.: 14-02-402-013

The parties of record before the Property Tax Appeal Board are Brian & Heather Pozzi, the appellants, by Jessica Hill-Magiera, Attorney at Law, 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 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:** \$34,200  
**IMPR.:** \$131,240  
**TOTAL:** \$165,440

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 two-story dwelling of brick exterior construction with 3,395 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 736 square foot garage. The property has a 58,641 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellants contend both overvaluation and assessment inequity with respect to the improvements as the bases of the appeal. In support of the overvaluation argument, the appellants submitted information on eight comparable sales improved with two-story dwellings with wood siding or brick exteriors that range in size from 3,113 to 3,689 square feet of living area. The homes were built from 1987 to 2003. Each property has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 609 to 1,045 square feet of

building area. These properties are located from .09 to .67 of a mile from the subject property with sites ranging in size from 40,413 to 58,820 square feet of land area. The sales occurred from March 2016 to June 2017 for prices ranging from \$396,100 to \$510,000 or from \$115.21 to \$151.47 per square foot of living area, including land. Based on these eight sales the appellants requested the subject's assessment be reduced to \$161,379 reflecting a market value of \$484,185 or \$142.62 per square foot of living area, including land.

With respect to assessment inequity, the appellants submitted a grid analysis using sixteen comparables improved with two-story dwellings ranging in size from 2,720 to 4,190 square feet of living area. The homes were built from 1992 to 2003. Each property has a full or partial basement. The appellants indicated the comparables have improvement assessments reflecting market values ranging from \$347,021 to \$539,634 or from \$118.60 to \$130.41 per square foot of living area. The appellants indicated the comparables have an average improvement assessment reflecting a market value of \$125.16 per square foot of living area and a median improvement assessment reflecting a market value of \$125.54 per square foot of living area. Based on assessment inequity the appellants requested the subject's total assessed value be reduced to \$168,402.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$191,971. The subject's assessment reflects a market value of \$579,098 or \$170.57 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 property has an improvement assessment of \$157,771 or \$46.47 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted two grid analyses, each presenting four comparables, to address the market value and equity arguments raised by the appellants along with copies of property record cards for the subject and the board of review comparables.

In support of the subject's market value, the board of review submitted four comparable sales, where board of review comparable #2 is the same property as appellant's comparable sale #1. The comparables are each improved with two-story dwellings with wood siding, vinyl siding or brick exteriors that range in size from 3,418 to 3,603 square feet of living area. The homes were built from 2000 to 2003. Each property has a basement, two of which have finished areas, central air conditioning, one or two fireplaces and a garage ranging in size from 609 to 704 square feet of building area. These properties are located within .661 of a mile from the subject property with sites ranging in size from 12,196 to 40,779 square feet of land area. The sales occurred from August 2016 to April 2018 for prices ranging from \$500,000 to \$530,000 or from \$145.84 to \$152.84 per square foot of living area, including land.

In support of its contention of the correct assessment on equity grounds, the board of review submitted information on four comparables, where board of review comparable #3 is the same property as appellant's equity comparable #11. The comparables are each improved with two-story dwellings with wood siding exteriors that range in size from 3,229 to 3,499 square feet of living area. The homes were constructed from 1998 to 2003. Each home has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 672 to

1,075 square feet of building area. These properties have improvement assessments ranging from \$145,071 to \$193,253 or from \$42.39 to \$56.03 per square foot of living area. Based on the foregoing evidence, the board of review requested the assessment be sustained.

In rebuttal, counsel for the appellants argued that board of review comparable sales #1, #3 and #4 were each located in a different city than the subject and furthermore board of review comparable #4 which sold in April 2018 is too remote in time to be indicative of the subject's estimated market value as of January 1, 2017. Counsel further contended that the best comparable sales in the record were appellants' comparables #1, #2, #5, #7 and #8 which warrant a reduction in the subject's assessment. As to the equity evidence, the appellants through counsel contend that "18 of 20, or 90% of the equity comparables" support a reduction in the subject's assessment on a per-square-foot basis.

### **Conclusion of Law**

The appellants contend 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eleven comparable sales, with one common property, to support their respective positions before the Property Tax Appeal Board. Lesser weight has been given to appellants' comparable sales #2 through #8 as each of these seven dwellings were built between 1987 and 1989 as compared to the newer subject dwelling that was built at least thirteen years later in 2002. The Board has given reduced weight to board of review comparable #4 which sold in April 2018, a date more remote in time to the valuation date at issue and thus less likely to be indicative of the subject's market value.

The Board finds the best evidence of market value to be appellants' comparable sale #1 and board of review comparable sales #1, #2 and #3, where there is one common property. The comparables are similar to the subject in age, size and most features. These most similar comparables sold from August 2016 to July 2017 for prices ranging from \$510,000 to \$530,000 or from \$145.84 to \$152.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$579,098 or \$170.57 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this market value evidence, the Board finds a reduction in the subject's assessment is justified.

Alternatively, the appellants contend assessment inequity as a 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, after giving

consideration to the reduction in the subject's assessment based on overvaluation, a further reduction in the subject's assessment based on assessment inequity is not 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



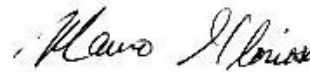
Member

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: July 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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COUNTY

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