



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

APPELLANT: William Saunders
DOCKET NO.: 17-03843.001-R-1
PARCEL NO.: 14-20-303-011

The parties of record before the Property Tax Appeal Board are William Saunders, the appellant, 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 **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: \$25,079
IMPR.: \$80,262
TOTAL: \$105,341

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 with wood siding exterior construction with 1,603 square feet of living area. The dwelling was constructed in 1969. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached garage with 462 square feet of building area. The subject property also has a detached garage with 480 square feet of building area. The property has a 32,289 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on five comparable sales improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,502 to 1,941 square feet of living area. The dwellings were built from 1960 to 1986. Each comparable has a basement, central air conditioning and a garage ranging in size

from 528 to 675 square feet of building area. Four comparables each have one fireplace. The comparables have sites ranging in size from 9,398 to 19,837 square feet of land area. The sales occurred from January 2016 to June 2017 for prices ranging from \$215,000 to \$291,000 or from \$110.77 to \$163.12 per square foot of living area, including land. Based on these sales, the appellant requested the subject's total assessment be reduced to \$82,398 to reflect a market value of \$247,219 or \$154.22 per square foot of living area, including land.

With respect to the assessment inequity argument the appellant submitted eighteen comparables improved with one-story dwellings that range in size 1,222 to 1,960 square feet of living area. The homes were constructed from 1960 to 1976. Each comparable has a full or partial basement. The comparables have improvement assessments reflecting market values ranging from \$114.80 to \$138.10 per square foot of living area. Based on this evidence the appellant requested the subject's total assessment be reduced to \$86,414.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,341. The subject's assessment reflects a market value of \$317,771 or \$198.24 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 \$80,262 or \$50.07 per square foot of living area.

The board of review noted the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year in Docket No. 15-04079.001-R-1 in which the subject's assessment was reduced to \$99,273. The board of review indicated that 2015 was the first year of the general assessment cycle in Ela Township where the subject property is located. It further explained that the equalization factor for Ela Township for 2016 was 1.0499 and for 2017 was 1.0327, respectively. The board of review asserted that, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), applying the 2016 and 2017 township equalization factors to the 2015 assessment as determined by the Property Tax Appeal Board would result in a 2017 assessment of \$107,635, which is greater than the current assessment of \$105,341.

Additionally, with respect to the overvaluation argument, the board of review submitted information on the 2018 sale of the subject and two comparable sales. The comparables are improved with one-story dwellings with wood siding or brick exteriors that contain 1,547 and 1,518 square feet of living area, respectively. The homes were built in 1976 and 1983. Each property has an unfinished basement, central air conditioning, one of the comparables has a fireplace, and each comparable has a garage of either 600 or 550 square feet of building area. These properties have sites of 11,603 and 33,141 square feet of land area. The comparables sold in April and August 2018 for prices of \$368,000 and \$320,000 or for \$237.88 and \$210.80 per square foot of living area, including land, respectively, whereas the subject sold in July 2018 for \$344,900 or \$215.16 per square foot of living area, including land.

With respect to the assessment equity argument, the board of review provided eight comparables improved with one-story dwellings with brick or wood siding exteriors that range in size from 1,380 to 1,777 square feet of living area. The homes were built from 1958 to 1983. Each comparable has an unfinished basement, six have central air conditioning, six comparables have one or two fireplaces and each comparable has a garage ranging in size from 396 to 924 square

feet of building area. The comparables have improvement assessments ranging from \$65,227 to \$86,182 or from \$44.01 to \$51.60 per square foot of living area.

Based on this evidence the board of review requested the assessment be sustained.

In rebuttal the appellant's counsel contended this appeal "is not a rollover or direct appeal and is for tax year 2017, not tax year 2016." As to the subject's August 2018 sale price, the appellant contends this sale is too remote in time to establish market value as of January 1, 2017 and similarly asserted that board of review sales #1 and #2 likewise sold in 2018 so as to not be relevant to valuation as of the assessment date. As to the equity evidence presented by the board of review, the appellant contends that of the 26 comparables presented by both parties 23 of the properties or 88% "support a reduction based on building price/SF."

Conclusion of Law

The appellant contends in part 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 appellant also raised an assessment equity argument. 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is not warranted.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-04079.001-R-1 in which a decision was issued reducing the subject's assessment to \$99,273. The record further disclosed the subject property is an owner-occupied dwelling. The Board also

finds that the 2015, 2016 and 2017 tax years are in the same general assessment period and equalization factors of 1.0499 and 1.0327 were applied in Ela Township in 2016 and 2017, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold prior to January 1, 2017 establishing a different fair cash value.¹ Applying section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds the assessment as established by the decision for the 2015 tax year adjusted by the 2016 and 2017 equalization factors would result in a total assessment of \$107,365, which is greater than the subject's 2017 assessment as established by the board of review of \$105,341. Nevertheless, the board of review requested the assessment be sustained.

The Property Tax Appeal Board further finds the equity comparables and comparable sales along with consideration of the subject's 2018 sale price submitted by the board of review demonstrate the subject's assessment is equitable and reflective of market value as of January 1, 2017. Less weight was given to the appellant's equity comparables which lacked sufficient data for a complete analysis by the Property Tax Appeal Board and only appellant's comparable sale #3 was somewhat similar to the subject dwelling in location, size and some features.

Based on this record, the Board finds a change in the subject's assessment is not appropriate.

¹ The Board acknowledges that the record depicts that the subject property sold in July 2018 for \$344,900.

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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