



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

APPELLANT: Walter & Mary Wittke
DOCKET NO.: 17-03853.001-R-1
PARCEL NO.: 07-03-201-014

The parties of record before the Property Tax Appeal Board are Walter & Mary Wittke, 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 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: \$20,944
IMPR.: \$51,157
TOTAL: \$72,101

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 2,175 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning and a 609 square foot attached garage. The property has a 11,253 square foot site and is located in Waukegan, Warren Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within 0.28 of a mile from the subject property. The comparables have sites that range in size from 8,436 to 24,172 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,016 to 2,592 square feet of living area. The homes were built from 1993 to 1997. Each comparable has a basement, two with finished area, central air conditioning and a

garage ranging in size from 399 to 462 square feet of building area. Four comparables each have one fireplace. The comparables sold from May 2016 to May 2017 for prices ranging from \$187,500 to \$272,000 or from \$93.01 to \$104.94 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$71,102.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,906. The subject's assessment reflects a market value of \$238,027 or \$109.44 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 within approximately 0.21 of a mile from the subject property where the same property was presented twice as comparable #1 and #4. The comparables have sites that range in size from 8,047 to 11,770 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 1,972 to 2,394 square feet of living area. The homes were built in 1994. Each comparable has a basement, two with finished area, central air conditioning, one or two fireplaces and a garage with either 420 or 441 square feet of building area. The comparables sold from November 2015 to January 2017 for prices ranging from \$219,900 to \$263,888 or from \$107.24 to \$111.51 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel asserted board of review comparables #1, #3 and #4 were not comparable to the subject due to finished basement or 2015 sale date considered too remote in time to establish estimated market value as of the subject's January 1, 2017 assessment date. Board of review comparable #2 was identified as acceptable by the appellants' counsel.

The appellants' counsel provided a grid with their determination of best comparables and argued use of a median price per square foot as being a "fundamental concept" used in determining market value. Counsel took issue with the Property Tax Appeal Board's use of ranges for sale price and price per square foot of comparables when ruling on assessment appeals.

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 eight comparable sales for the Board's consideration. One comparable sale was presented twice. The Board gives little weight to the appellants' comparables #1 and #3 along with board of review comparables #1 and #2 which have finished basements compared to the subject's unfinished basement. The Board also gives less weight to the board of review comparable #3 which has a 2015 sale date which is too dated to be indicative of estimated

market value as of the subject's January 1, 2017 assessment date. The Board finds the best evidence of market value to be appellants' comparables #2, #4 and #5 which are more similar in location, design, age, dwelling size, unfinished basement and most features when compared to the subject. These most similar comparables sold from May to December 2016 for prices ranging from \$195,000 to \$225,000 or from \$95.35 to \$102.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$238,027 or \$109.44 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject's site and garage size, the Board finds a reduction in the subject's assessment is 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: 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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