



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

APPELLANT: Al Quebbemann
DOCKET NO.: 18-00170.001-R-1
PARCEL NO.: 06-04-302-031

The parties of record before the Property Tax Appeal Board are Al Quebbemann, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County 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: \$18,906
IMPR.: \$74,084
TOTAL: \$92,990

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 2018 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 of wood siding exterior construction with 1,395 square feet of living area. The dwelling was constructed in 1998. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and an 852 square foot garage. The property has a 16,117 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within .27 of a mile of the subject property. The comparables have sites containing 10,454 or 13,504 square feet of land area. The comparables consist of one-story dwellings of wood siding exterior construction ranging in size from 1,944 to 2,106 square feet of living area. The dwellings were constructed from 1996 to 2002. The comparables each feature a basement, with one having finished area,

central air conditioning, one fireplace and a garage ranging in size from 504 to 655 square feet of building area. The comparables sold from November 2016 to April 2017 for prices ranging from \$233,000 to \$259,500 or from \$117.68 to \$126.03 per square foot of living area, including land. Based on this evidence, the appellant 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 \$98,863. The subject's assessment reflects a market value of \$298,860 or \$134.80 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% 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 located within .27 of a mile of the subject property. Board of review comparable #3 was also utilized by the appellant as comparable #3. The comparables were improved with one-story dwellings of wood siding exterior construction ranging in size from 1,709 to 1,944 square feet of living area. The dwellings were constructed from 1998 to 2002. The comparables each feature a basement, with one having finished area, central air conditioning, one fireplace and a garage ranging in size from 624 to 768 square feet of building area. The comparables sold in either August 2016 or February 2017 for prices ranging from \$230,000 to \$266,000 or from \$126.03 to \$148.52 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The parties submitted five comparable sales for the Board's consideration, which includes one comparable utilized by both parties. The Board finds the appellant's comparable #2 and board of review comparables #1 and #2 sold in 2015, which are dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date. Furthermore, board of review comparables #1 and #2 have smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be comparables #1 and #3 submitted by the appellant, which includes the parties' one common comparable. Although both of these comparables have smaller land areas, smaller dwelling sizes and comparable #1 lacks a finished basement, unlike the subject, they are similar to the subject in location, design and age. The comparables sold in February and April 2017 for prices of \$259,500 and \$245,000 or for \$123.22 and \$126.03 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$298,860 or \$134.80 per square foot of living area, land included, which is greater than the most similar comparable sales contained in the 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 excessive.

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Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: 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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