



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

APPELLANT: Jeffrey Hubert
DOCKET NO.: 18-00208.001-R-1
PARCEL NO.: 02-22-301-018

The parties of record before the Property Tax Appeal Board are Jeffrey Hubert, the appellant; 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: \$14,887
IMPR.: \$51,384
TOTAL: \$66,271

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 is improved with a two-story dwelling with a wood siding exterior containing 1,782 square feet of living area. The dwelling was built in 1978. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 630 square feet of building area. The property has a 39,984 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on February 7, 2015 for a price of \$165,000. The appellant identified the seller as Curtis Hubert and indicated the parties were related. The appellant also indicated the property was sold through a Realtor and had been advertised in the Multiple Listing Service for eighteen months. To document the transaction the appellant provided a copy of the settlement statement reporting a contract sales price of \$165,000. The settlement statement did not disclose the payment of any real estate broker fees.

The appellant also submitted an appraisal of the subject property prepared by Charles W. Corder, a certified residential real estate appraiser. The assignment type was a purchase transaction and the client was Diamond Residential Mortgage Corp. The appraiser reported that the transaction involving the subject property was non-arm's-length and the buyer and sellers are relatives that mutually agreed on the sales price. The appraiser stated that the buyers were currently living in the subject property as tenants. Using the sales comparison approach to value the appraiser arrived at an estimated market value for the subject property of \$178,000 as of December 31, 2014.

The appellant's petition referenced a prior appeal before the Property Tax Appeal Board involving the subject property for the 2015 tax year under Docket No. 15-03243.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the subject's assessment of \$59,327 based on an agreement of the parties.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$55,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,271. The subject's assessment reflects a market value of \$200,336 or \$112.42 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.

The board of review explained the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year in Docket No. 15-03243.001-R-1 in which the subject's assessment was reduced to \$59,327. The board of review indicated that 2015 was the first year of the general assessment cycle in Antioch Township. It further explained that the equalization factors for Antioch Township for 2016, 2017 and 2018 were 1.0261, 1.0362 and 1.0506, respectively. The board of review asserted that, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the equalization factors for 2016, 2017 and 2018 were applied to the 2015 assessment as determined by the Property Tax Appeal Board resulting in an assessment for the 2018 tax year of \$66,271.

In further support of the assessment the board of review provided three comparable sales improved with two, 2-story dwellings and one, 1.5-story dwelling with wood siding that range in size from 1,338 to 2,958 square feet of living area. The homes were built from 1986 to 1988. Each property has a basement with two being partially finished, central air conditioning and an attached garage ranging in size from 400 to 1,508 square feet of building area. Two of the homes each have one fireplace. The comparables have sites ranging in size from 12,632 to 38,768 square feet of land area and are located from .122 to 1.135 miles of the subject property. The sales occurred from May 2016 to November 2017 for prices ranging from \$167,000 to \$324,000 or from \$109.53 to \$124.81 per square foot of living area, land included.

The board of review also submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the subject's February 2015 sale. The transfer declaration indicated the property was not advertised for sale and the sale was between related individuals.

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

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Initially, the Property Tax Appeal Board finds 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. 15-03243.001-R-1 in which a decision was issued reducing the subject's assessment to \$59,327. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2015 and 2018 tax years are in the same general assessment period and equalization factors of 1.0261, 1.0362 and 1.0506 were applied in Antioch Township in 2016, 2017 and 2018, 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 establishing a different fair cash value. Therefore, the Property Tax Appeal Board's assessment as established by decision for the 2015 tax year should be carried forward through the 2018 tax year subject only to the equalization factors applied for 2016, 2017 and 2018, which is what is reflected by the final decision issued by the Lake County Board of Review. The Board finds the 2018 assessment established by the Lake County Board of Review follows the requirements of section 16-185 of the Property Tax Code.

Additionally, the Board finds the subject's 2015 purchase does not appear to have the elements of an arm's length transaction and is dated with reference to the assessment date at issue. Similarly, the appraisal submitted by the appellant pre-dates the assessment date at issue by approximately three years diminishing the weight that can be given the report. As a final point, the record contains three sales provided by the board of review with varying degrees of similarity to the subject property. These properties sold for prices ranging from \$167,000 to \$324,000 or from \$109.53 to \$124.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$200,336 or \$112.42 per square foot of living area, inclusive of the land, which is within the range established by the sales on a square foot basis provided by the

board of review and well supported by board of review sales #2 and #3, which are most similar to the subject dwelling in size.

For these reasons the Property Tax Appeal Board finds that the assessment of the subject property is correct and a reduction in the subject's assessment 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: October 20, 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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