



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

APPELLANT: Ian Blackburn
DOCKET NO.: 18-00746.001-C-1
PARCEL NO.: 06-27-308-060

The parties of record before the Property Tax Appeal Board are Ian Blackburn, 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: \$11,294
IMPR.: \$53,393
TOTAL: \$64,687

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 1,409 square foot office condominium unit located in a multi-unit office condominium building. The building was constructed in 2008. This unit and another unit were sold as empty shells in a foreclosure/bank REO transaction in 2016. Since that sale, the units were divided into two separate parcels and are no longer shells. The subject is leased to Christian Faith Community Church. The property is located in Hainesville, Avon Township, Lake County.

The appellant contends both overvaluation and lack of assessment equity as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted information on four comparable sales located in the subject's condominium building. The comparables sold in either February or July 2016 for prices of either \$125,000 or \$145,000. Based on this evidence, the

appellant with the sale grid opined a reduced total assessment for the subject of \$44,996 which would reflect a market value of approximately \$135,002.

In support of the inequity claim, the appellant submitted information on two comparable properties, each of which appear to be located in the subject's condominium building. The comparable units each contain 1,409 square feet of building area and have improvement assessments of \$26,626. Based on this evidence, the appellant in the appeal petition requested a reduced improvement assessment of \$26,626 for a total reduced assessment of \$37,920.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,687. The subject's assessment reflects a market value of \$195,547 or \$138.78 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 response to the appellant's comparable sales evidence, the board of review reported and provided supporting documentation that sales #1 and #3 were REO/bank sales of the subject unit and an adjacent unit. Sales #2 and #4 were also REO/bank sales which remain shell units.

In support of its contention of the correct assessment, the board of review submitted printouts from CoStar with information on four comparable sales. While this data was not set forth in a grid analysis as required, the Board finds the comparables are each located in Libertyville. The condominium office/medical units were built between 1991 and 2003 and range in size from 1,200 to 4,000 square feet of building area. The sales occurred from July 2018 to October 2019 for prices ranging from \$210,000 to \$530,000. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

Conclusion of Law

The appellant in part 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.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables which have been shown to be REO/bank foreclosure sales which may not be truly reflective of market value and because each of the sales occurred in 2016, a date more remote in time to the valuation date at issue of January 1, 2018. The Board has also given reduced weight to board of review comparable #4 which is substantially larger than the subject unit and sold for a price which appears to be an outlier on this record.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3 which are relatively similar to the subject unit in size. These most similar comparables sold between March and October 2019 for prices ranging from \$210,000 to \$224,000, including

land. The subject's assessment reflects a market value of \$195,547, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments for differences in the best comparable sales when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

The taxpayer also contends 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). [Emphasis added.] The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted as the appellant did not provide a minimum of three comparable properties on grounds of lack of assessment equity. Moreover, the Board finds there is no indication in the record whether these two comparables are finished like the subject condominium unit or are still in shell condition.

In conclusion, the Board finds on the record evidence that no change in the subject's assessment is 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: September 21, 2021



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ian Blackburn, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085