



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

APPELLANT: Ian Blackburn
DOCKET NO.: 18-00747.001-C-1
PARCEL NO.: 06-27-308-055

The parties of record before the Property Tax Appeal Board are Ian Blackburn, the appellant, by attorney 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 **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: \$11,294
IMPR.: \$38,326
TOTAL: \$49,620

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 commercial office suite located in a building of frame and brick exterior construction. The subject has 1,409 square feet of building area.¹ The property has a 5,486 square foot site and is located in Hainesville, Avon Township, Lake County.

The appellant's appeal is based on both overvaluation and assessment equity. The subject's land assessment was not challenged.

In support of the overvaluation argument, the appellant submitted information on four comparable sales of office suites located in the same building as the subject property, based on parcel identification numbers and comparable photos. The comparables sold in February and

¹ Minimal descriptive details were provided for the subject property.

July 2016 for prices of \$125,000 and \$145,000 or for \$88.72 and \$102.91 per square foot of building area, land included.²

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the subject's improvement assessment. In support of the inequity argument the appellant submitted information on two equity comparables located in the same building as the subject property with similar location, age, building size and features. Both comparables have improvement assessments of \$26,626 or \$18.90 per square foot of building area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$37,920. The requested assessment reflects a total market value of \$114,631 or \$81.36 per square foot of living area, land included when applying the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue. The request would lower the subject's improvement assessment to \$26,626 or \$18.90 per square foot of building area.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

In rebuttal, the appellant's attorney argued that the board of review did not submit any evidence to dispute the appellant's request for a reduction.

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

With respect to the overvaluation argument, the Board finds the only evidence was the four comparable sales submitted by the appellant. These comparables all sold in 2016 and are somewhat dated for a January 1, 2018 assessment date. The Board gave less weight to the appellant's comparables #1 and #2 which were described as "not validated" sales. The Board finds the best evidence of market value to be appellant's comparable sales #3 and #4. These two comparables sold in February 2016 for \$145,000 or \$102.91 per square foot of building area, including land. The subject's assessment reflects a market value of \$195,547 or \$138.78 per square foot of living area, including land, which is above the two best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is justified.

² Sale price per square foot assumes a building size of 1,409 for comparable sales #3 and #4. Building sizes for the subject and comparables #1 and #2 all have 1,409 square feet.

The taxpayer also contends assessment inequity as an alternative 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). The Board finds insufficient evidence in the record to support a reduction in the subject's assessment based on equity.

The record contains two equity comparables for the Board's consideration. Pursuant to section 1910.65(b) a minimum of three comparable properties are to be submitted. Since the appellant submitted only two equity comparables for the Board's consideration the Board finds insufficient evidence in the record to meaningfully analyze the appellant's equity argument.

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 20, 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

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