



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

APPELLANT: Ian Blackburn
DOCKET NO.: 18-00748.001-R-1
PARCEL NO.: 06-27-106-009

The parties of record before the Property Tax Appeal Board are Ian Blackburn, the appellant, 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 **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: \$15,552
IMPR.: \$46,902
TOTAL: \$62,454

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 two-story dwelling of vinyl siding exterior construction with 1,406 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full basement with 621 square feet of finished area, central air conditioning, a fireplace, a 664 square foot garage and a 121 square foot gazebo. The property has a 7,876 square foot site and is located in Hainesville, Avon Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation claim, the appellant submitted a grid analysis of four comparable sales located in the same neighborhood as the subject and within .34 of a mile from the subject property. The comparables have sites ranging in size from 5,227 to 7,260 square feet of land area. The comparables consist of two-story dwellings of vinyl siding exterior construction ranging in size from 1,525 to 1,713 square feet of living area that were built from 1993 to 1997.

The comparables each feature a basement with 750 to 1,076 square feet of finished area, central air conditioning and a garage containing either 400 or 440 square feet of building area. In addition, comparable #2 has two fireplaces. The comparables sold from April 2017 to March 2018 for prices ranging from \$158,000 to \$209,500 or from \$103.61 to \$122.89 per square foot of living area including land.

In support of the assessment inequity claim, the appellant submitted a grid analysis of eight assessment comparables located in the same neighborhood code as the subject as assigned by the township assessor and within .36 of a mile from the subject property. The comparables consist of two-story dwellings each containing 1,406 square feet of living area that were built from 1994 to 1997. Each home has a basement with 388 to 776 square feet of finished area. The comparables have improvement assessments ranging from \$42,821 to \$45,046 or from \$30.46 to \$32.04 per square foot of living area.

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 \$62,454. The subject's assessment reflects a market value of \$188,797 or \$134.28 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 subject has an improvement assessment of \$46,902 or \$33.36 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two grid analyses along with property record cards on four comparable sales and six assessment equity comparables located in the subject's neighborhood code as assigned by the township assessor and within .29 of a mile from the subject property. The four comparable sales have sites ranging in size from 5,227 to 7,307 square feet of land area. Board of review comparable sale #1 and the appellant's comparable sale #3 are the same property.¹ The comparable sales consist of two-story dwellings of vinyl siding exterior construction containing either 1,406 or 1,428 square feet of living area. The dwellings were built from 1996 to 1998. Two comparables feature concrete slab foundations and two comparables each have a full basement with 621 square feet of finished area. Three comparables have central air conditioning and a garage containing 400 square feet of building area. The comparables sold from March 2017 to August 2018 for prices ranging from \$175,000 to \$209,000 or from \$124.47 to \$146.36 per square foot of living area including land.

The six equity comparables consist of two-story dwellings of vinyl siding exterior construction each containing 1,406 square feet of living area. Board of review comparables #1 and #5 are the same properties as the appellant's comparables #4 and #7, respectively. The dwellings were built in either 1994 or 1995. Each comparable features a full basement with five having 388 to 621 square feet of finished area, central air conditioning and a garage containing 664 square feet of building area. In addition, comparable #4 has a 208 square foot open porch and comparable

¹ The parties differ as to the dwelling size of board of review comparable sale #1 and the appellant's comparable sale #3. The Board finds the best evidence of dwelling size as to this comparable was presented by the board of review as shown on the property record card evidence.

#6 has one fireplace. The comparables have improvement assessments ranging from \$42,543 to \$46,764 or from \$30.26 to \$33.26 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that board of review comparable sales #2 and #3 are not comparable as each lack a basement. In a rebuttal grid analysis, counsel reiterated the four best comparable sales in the record which includes the parties' common comparable sale and contended the subject's assessment should be reduced.

Conclusion of Law

The appellant contends in part that 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 seven comparable sales for the Board's consideration with one comparable common to both parties. The Board gave less weight to the appellant's comparable sale #2 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the remaining six comparable sales in the record. These comparables are similar to the subject in dwelling size, design and age, though none have a fireplace or a gazebo which are features of the subject. The comparables sold from March 2017 to August 2018 for prices ranging from \$158,000 to \$209,000 or from \$103.61 to \$146.36 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$188,797 or \$134.28 per square foot of living area including land, which falls within the range established by the best comparable sales in this record. The Board recognizes that board of review comparable sales #2 and #3 each lack a basement with finished area which would require upward adjustments, however their sale prices of \$209,000 and \$199,000 or \$146.36 and \$141.54 per square foot of living area, land included, respectively, are greater than the subject's estimated market value. 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 supported. Therefore, no reduction in the subject's assessment is warranted on the grounds of overvaluation.

The appellant also argued assessment inequity with respect to the improvement 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 the appellant failed to overcome this burden of proof.

The record contains 12 assessment comparables for the Board's consideration with two comparables common to both parties. The Board gives less weight to the appellant's evidence as they did not provide information about the dwellings' features or amenities other than size and basement area, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property under appeal. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Conversely, the board of review analysis included salient facts about the comparables including a copy of the property record card for each comparable, which adds credibility to its evidence. The Board gave less weight to board of review equity comparable #3 as it lacks a finished basement unlike the subject.

The Board finds the best evidence of assessment equity to be the six equity comparables submitted by the board of review. These comparables are identical to the subject in dwelling size and similar when compared to the subject in location, design and age but have varying degrees of similarity in features. The comparables have improvement assessments ranging from \$43,714 to \$46,746 or from \$31.09 to \$33.26 per square foot of living area. The subject has an improvement assessment of \$46,902 or \$33.36 per square foot of living area, which falls slightly above the range established by the most similar assessment comparables in the record. The Board finds the subject's slightly higher assessment is justified given its superior fireplace and gazebo features. After considering adjustments to the comparables for these differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: 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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