



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

APPELLANT: Frank Mete
DOCKET NO.: 18-00985.001-R-1
PARCEL NO.: 14-14-202-007

The parties of record before the Property Tax Appeal Board are Frank Mete, 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: \$25,743
IMPR.: \$166,200
TOTAL: \$191,943

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 wood siding and brick exterior construction with 3,786 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 792 square foot garage. The property has a 37,394 square foot site and is located in Lake Zurich, Ela 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 from 1.4 to 4.4 miles from subject property. The comparables have sites ranging in size from 16,648 to 52,708 square feet of land area. The comparables consist of two-story dwellings of brick or wood siding and brick exterior construction ranging in size from 3,087 to 4,157 square feet of living area. The dwellings were constructed from 2001 to 2008. Each comparable features an unfinished basement, central air conditioning and a garage ranging in size from 620 to 864 square feet of

building area. In addition, two comparables each have one or two fireplaces. The comparables sold from August 2015 to June 2018 for prices of \$480,000 or \$535,000 or from \$128.69 to \$155.49 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 \$191,943. The subject's assessment reflects a market value of \$580,239 or \$153.26 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 four comparable sales located from .276 of a mile to 1.634 miles from the subject property. The comparables have sites ranging in size from 32,698 to 47,394 square feet of land area. The comparables were improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 3,325 to 3,798 square feet of living area. The dwellings were constructed from 1978 to 2001. One comparable has a concrete slab foundation and three comparables have unfinished basements. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 704 to 1,019 square feet of building area. The comparables sold from April 2016 to July 2018 for prices ranging from \$495,000 to \$620,000 or from \$136.55 to \$186.47 per square foot of living area, including land. The board of review provided property record cards of the subject and its comparables. 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 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. The Board finds that neither party submitted comparables that were particularly similar to the subject due to significant differences from the subject in land area, location, dwelling size, age and/or sale date. The Board gave less weight to appellant's comparables which differ from the subject in land area, dwelling size and/or location when compared to the subject. The Board finds the appellant's comparables #1 and #2, along with board of review comparable #3, which sold in 2015 and 2016 are dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date. The Board also gave reduced weight to board of review comparable #2 which lacks a basement unlike the subject.

On this limited record, the Board finds the best evidence of market value to be board of review comparables #1 and #4. Although each of the dwellings are 18 years older than the subject and one comparable is located 1.634 miles away from the subject, these two comparables are similar to the subject in land area, dwelling size, design and features. These comparables sold in March

and July 2018 for prices of \$590,000 and \$620,000 or \$155.34 and \$186.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$580,239 or \$153.26 per square foot of living area, including land, which is well supported by the two more similar comparables in this record given its newer age. After considering adjustments to the comparable sales for differences, when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment 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: May 26, 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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