



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

APPELLANT: Arthur LaValle
DOCKET NO.: 18-01743.001-R-1
PARCEL NO.: 14-33-303-005

The parties of record before the Property Tax Appeal Board are Arthur LaValle, 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 **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: \$ 48,462
IMPR.: \$191,000
TOTAL: \$239,462

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 exterior construction that has 4,400 square feet of living area. The dwelling was constructed in 1992. The home features a partial finished basement¹, central air conditioning, a fireplace, a 1,066 square foot attached garage. The subject has a 47,511 square foot site. The subject property is located in Ela Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming both assessment inequity and overvaluation as the bases of the appeal. The subject's land assessment was not challenged. In support of the overvaluation claim, the appellant submitted a grid analysis of four comparable sales located within .85 of a mile from the subject. The comparables consist of three,

¹ The Board takes notice that the appellant filed an appeal before the Property Tax Appeal Board the prior tax years under docket numbers 16-02710.001-R-1 and 17-03083.001-R-1. In the 2016 appeal, the appellant submitted an appraisal of the subject property disclosing the dwelling has a full basement with 739 square feet of finished area.

two-story dwellings and a 1.5-story dwelling of brick or wood siding exterior construction that were built from 1987 to 1994. The comparables have unfinished basements, central air conditioning, one or three fireplaces and garages that contain from 414 to 1,016 square feet of building area. The dwellings range in size from 3,673 to 4,234 square feet of living area and are situated on sites that range in size from 46,510 to 68,426 square feet of land area. The comparables sold from April 2015 to September 2017 for prices ranging from \$323,000 to \$705,000 or from \$85.45 to \$184.89 per square foot of living area including land.

In support of the inequity claim, the appellant submitted a grid analysis of four assessment comparables located within .81 of a mile from the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built from 1985 to 1990. The comparables have unfinished basements, central air conditioning and garages that contain from 720 to 920 square feet of building area. Three comparables have one or two fireplaces. The dwellings range in size from 3,634 to 5,170 square feet of living area. The comparables have improvement assessments ranging from \$140,091 to \$205,781 or from \$38.55 to \$44.19 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 property of \$256,641. The subject's assessment reflects an estimated market value of \$775,819 or \$176.32 per square foot of living area including land area when applying Lake County's 2018 three-year average median level of assessment of 33.08%. The subject property has an improvement assessment of \$208,179 or \$47.31 per square foot of living area.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted a grid analysis of four comparable sales located from .734 to 1.276 miles from the subject. One comparable was also used by the appellant. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built from 1987 to 1998. The comparables have unfinished basements, central air conditioning, one to three fireplaces and garages that contain from 682 to 1,054 square feet of building area. The dwellings range in size from 3,813 to 4,574 square feet of living area and are situated on sites that range in size from 44,120 to 69,482 square feet of land area. The comparables sold from July 2017 to September 2018 for prices ranging from \$705,000 to \$900,000 or from \$179.27 to \$198.63 per square foot of living area including land.

To demonstrate the subject property was uniformly assessed, the board of review submitted a grid analysis of four assessment comparables located from .734 to 1.276 miles from the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built from 1987 to 1998. The comparables have unfinished basements, central air conditioning, one to four fireplaces and garages that contain from 768 to 1,054 square feet of building area. The dwellings range in size from 4,063 to 4,531 square feet of living area. The comparables have improvement assessments ranging from \$188,836 to \$272,121 or from \$46.48 to \$60.06 per square foot of living area.

With respect to the sales evidence submitted by the appellant, the board of review argued comparable sales #1 and #2 sold in 2015 and 2016. The board of review submitted a Multiple Listing Service sheet indicating appellant's comparable sale #4 was in need of repairs and updating. In addition, the board of review argued comparable sales #2, #3, and #4 have smaller basements when compared to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal evidence critiquing the comparables submitted by the board of review.

Conclusion of Law

The taxpayer argued assessment inequity as one of the basis to 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 met this burden of proof.

The record contains eight assessment comparables for the Board's consideration. The Board gave less weight to comparables #2 and #4 submitted by the appellant due to their smaller or larger dwelling size when compared to the subject. The Board gave less weight to comparables #1, #3 and #4 submitted by the board of review due to their distant location from the subject. The Board finds the remaining three comparables are more similar when compared to the subject in location, design, age, dwelling size and most features. They have improvement assessments ranging from \$171,101 to \$199,235 or from \$40.80 to \$46.48 per square foot of living area. The subject property has an improvement assessment of \$208,179 or \$47.31 per square foot of living area, which falls above the range established by most similar assessment comparables contained in the record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, a reduction in the subject's assessment is warranted on the basis of equity.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation as an alternative basis of the appeal. 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.

The record contains seven comparable sales for the Board's consideration. One comparable was submitted by both parties. The comparables had varying degrees of similarity when compared to the subject in location, land area, design, age, dwelling size and features. These properties sold from April 2015 to September 2018 for prices ranging from \$323,000 to \$900,000 or from \$85.45 to \$198.63 per square foot of living area including land. The subject has a revised assessment based on the reduction granted for uniformity of \$239,462, which reflects an estimated market value of \$723,888 or \$164.52 per square foot of living area including land, which falls within the

range established by both parties' comparables sales. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no further reduction in the subject's assessment is justified based on the market value evidence contained in this record.

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

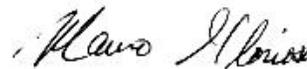
Member

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: December 23, 2019



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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