



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

APPELLANT: Ellen Burrows
DOCKET NO.: 18-02289.001-R-1
PARCEL NO.: 14-07-401-042

The parties of record before the Property Tax Appeal Board are Ellen Burrows, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$27,655
IMPR.: \$108,749
TOTAL: \$136,404

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 with 2,449 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 451 square foot garage. The property has a 15,104 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 .06 to .15 of a mile from the subject property. The comparables have sites that range in size from 9,754 to 12,380 square feet of land area. The comparables consist of two-story dwellings of wood siding or brick exterior construction ranging in size from 2,446 to 2,723 square feet of living area. The dwellings were each constructed in 1988. Each comparable features an unfinished basement,

central air conditioning, a fireplace and a garage containing 440 or 451 square feet of building area. The comparables sold from September 2016 to March 2018 for prices ranging from \$290,000 to \$412,000 or from \$118.42 to \$159.04 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$116,670 reflecting a market value of approximately \$350,045 or \$142.93 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,404. The subject's assessment reflects a market value of \$412,346 or \$168.37 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 appeal, the board of review provided a copy of the Multiple Listing Sheet associated with the sale of appellant's comparable #1 depicting the property sold as a short sale and was in need of repairs at the time of purchase.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .079 to .174 of a mile from the subject property. Board of review comparables #3 and #4 are the same properties as the appellant's comparables #2 and #3, respectively. The comparables have sites that range in size from 9,754 to 10,988 square feet of land area. The comparables consist of two-story dwellings of wood siding or brick exterior construction ranging in size from 2,146 to 2,723 square feet of living area. The dwellings were constructed in 1988 and 1989. Each comparable features an unfinished basement, central air conditioning, a fireplace and a garage containing 440 or 441 square feet of building area. The comparables sold from September 2017 to April 2018 for prices ranging from \$368,000 to \$412,000 or from \$151.30 to \$171.48 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 no reduction in the subject's assessment is warranted.

The record contains five suggested comparable sales for the Board's consideration with two sales common to both parties. The Board gave less weight to the appellant's comparable #1 due to its sale occurring in 2016 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date.

The Board finds the best evidence of market value to be the comparable sales submitted by the board of review which includes the parties' two common sales. These comparables are relatively similar to the subject in location, dwelling size, design, age and features, though each has a smaller lot size compared to the subject. The comparables sold from September 2017 to April

2018 for prices ranging from \$368,000 to \$412,000 or from \$151.30 to \$171.48. The subject's assessment reflects a market value of \$412,346 or \$168.37 per square foot of living area, including land, which falls slightly above the overall value range established by the best comparable sales in the record but within the range on a square foot basis. The subject's slightly higher overall value appears to be justified given its larger site size. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence, the Board finds no reduction 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:

December 15, 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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