



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

APPELLANT: Charles & Heather Hall
DOCKET NO.: 18-03132.001-R-1
PARCEL NO.: 11-21-114-028

The parties of record before the Property Tax Appeal Board are Charles & Heather Hall, the appellants; 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: \$83,156
IMPR.: \$12,034
TOTAL: \$95,190

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story dwelling with wood exterior construction with 1,190 square feet of living area. The dwelling was constructed in 1954. Features of the home include a slab foundation, central air conditioning and a 308 square foot garage. The property has a 15,927 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on February 14, 2018 for a price of \$245,000.

In further support of the overvaluation argument, the appellants submitted seven comparable sales that were located within .24 of a mile from the subject. The comparables had lots ranging in size from 7,623 to 18,706 square feet of land area and were improved with 1-story, 1.5-story, 1.75-story and tri-level dwellings of wood or brick exterior construction. The comparables

ranged in size from 1,084 to 2,625 square feet of living area and were built from 1907 to 1962. All of the comparables had basements or lower levels and other features with varying degrees of similarity to the subject. Six of the comparables sold from March 2016 to September 2018 for prices ranging from \$240,000 to \$550,000 or from \$203.39 to \$247.93 per square foot of living area, including land. The sale date for comparable #7 was not legible.

Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,190. The subject's assessment reflects a market value of \$287,757 or \$241.81 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.

As to the subject's purported arm's length sale, the board of review argued that there was no recent sale of the subject.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that were located within .67 of a mile from the subject. Two of the comparables were also submitted by the appellants. The comparables had lots ranging in size from 7,623 to 14,915 square feet of land area and were improved with 1-story dwellings of wood or brick exterior construction. The comparables ranged in size from 1,084 to 1,456 square feet of living area and were built from 1949 to 1958. Three of the comparables had basements and one was built on a slab foundation, like the subject. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from June 2016 to June 2018 for prices ranging from \$260,000 to \$417,112 or from \$239.85 to \$286.48 per square foot of living area, including land.

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

Under rebuttal, the appellants argued that the board of review "cherry-picks" high priced homes, specifically the board of review's comparable sale #1. The appellants also submitted two new sales that were not included in their original filing.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board will not consider the two sale properties submitted by appellants in conjunction with their rebuttal argument.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in the record to be the appellants' comparables #1, #2 and #4, as well as the board of review's comparable sales #2, #3 and #4. These best sales include the parties' common comparables. These comparables were similar to the subject in location, style, age, size and most features. However, all but the board of review's comparable sale #4 had basements, which the subject lacks. These properties also sold proximate in time to the January 1, 2018 assessment date at issue. The best comparables sold from May 2017 to June 2018 for prices ranging from \$252,500 to \$269,000 or from \$207.31 to \$247.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$287,757 or \$241.81 per square foot of living area, including land, which is slightly above the range established by the best comparable sales in this record on a total market value basis, but within the range on a per square foot basis. However, after adjusting the best comparables for differences when compared to the subject, such as the subject's larger lot, the Board finds the subject's total assessment is supported. The Board gave less weight to the parties' remaining comparables due to their differences in style or their sale dates occurring greater than 18 months prior to the January 1, 2018 assessment date at issue. The Board gave little weight to the subject's sale due to the fact the sale did not have the elements of an arm's length transaction and the sale, in fact, did not occur as evidenced by the cancellation of contract submitted by the appellants. Based on this record the Board finds the subject's assessment is reflective of market value 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:

January 19, 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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