



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

APPELLANT: Michael Wendricks
DOCKET NO.: 19-01003.001-R-1
PARCEL NO.: 07-23-410-002

The parties of record before the Property Tax Appeal Board are Michael Wendricks, 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: \$15,846
IMPR.: \$26,911
TOTAL: \$42,757

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 2019 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 1-story ranch-style dwelling of wood siding exterior construction with 1,224 square feet of living area. The dwelling was constructed in 1946 and has an effective age of 1961. Features of the home include a partial unfinished 598-square foot basement and a crawl space, central air conditioning, and two detached garages measuring 384 and 660 square feet of building area, respectively.¹ The property has a 40,000 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant, Michael Wendricks, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal.² In support of this argument, the appellant submitted a

¹ Some descriptive information was drawn from the subject's property record card submitted by the board of review.

² Although the appellant requested an assessment reduction to both land and improvement (dwelling), the record does not contain evidence of land-only sales. Therefore, the Property Tax Appeal Board will analyze and determine

grid analysis containing information on four comparable sales located from .78 of a mile to 2.94 miles from the subject property, with three comparables located within the same assessment neighborhood code as the subject property. The comparable properties have sites ranging in size from 16,510 to 30,000 square feet of land area. The comparables are improved with 1-story ranch-style dwellings of brick or wood siding exterior construction that were constructed from 1951 to 1959. The dwellings range in size from 1,170 to 1,241 square feet of living area. Three comparables each feature an unfinished basement and central air conditioning, and each of the comparables has a garage ranging in size from 432 to 504 square feet of building area. The comparables sold from March 2017 to May 2019 for prices ranging from \$80,000 to \$123,000 or from \$64.46 to \$102.67 per square foot of living area, including land. The appellant also submitted photographs of the subject dwelling along with the four comparable properties.

The appellant testified before the Property Tax Appeal Board that he purchased the subject property to be used as a rental and the home is in its "original condition." The appellant described the home as a small box-like house with nothing noteworthy about it. One of the two garages on the site was described as "nothing fancy" with having concrete block walls. The other garage has wood siding and slightly leans to one side. The appellant contended that the worst feature of the property is being located at the end of a dead-end street with a busy 4-lane highway on one side of the property and railroad tracks along the perpendicular side. The trains are described to be so noisy that "it rattles the entire house." The appellant contended that board of review comparable #3 is the only other comparable that is close to the railroad tracks and is located directly opposite of the subject property on the opposite side of the tracks. (See Trial Exhibit #1). He argued that board of review comparable #3 has a lower sale price than the subject's market value as reflected by the assessment, however it is far superior to the subject in terms of recent upgrades and remodeling work such as newer roof, windows, fence, central air conditioning, garage, driveway, patio, and other interior features as described in the Multiple Listing Service (MLS) sheet associated with that sale. (See Trial Exhibit #2). The appellant testified that no upgrades, renovations, or improvements have been done to the home since he purchased it in 2014 other than installation of ceramic tile in the front foyer and in front of the bathroom.

Based on this evidence and testimony, the appellant requested the subject's total assessment be reduced to \$41,662 to reflect an approximate market value of \$124,998 or \$102.12 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

Under cross-examination, Mr. Wendricks testified that he did not recall having listed the subject property for sale in 2015 for a listing price of \$170,000. Upon request by the Administrative Law Judge, the board of review representative provided a copy of the MLS associated with the said listing which describe the subject as having some newer appliances and mechanicals. (See Trial Exhibit #3).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,130. The subject's assessment reflects a market value of \$164,579 or \$134.46 per square foot of living area, land included, when using the 2019 three-

the value of the subject property with land and improvement together. See Showplace Theatre Company v. Property Tax Appeal Board, 145 Ill.App.3d. 774 (2nd Dist. 1986).

year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located within the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 7,250 to 54,600 square feet of land area and are improved with 1-story ranch-style dwellings with wood siding or brick exterior construction that range in size from 696 to 1,620 square feet of living area. The dwellings were built from 1928 to 1968. Four comparables feature a basement, two with finished area; four comparables have central air conditioning; and each comparable has a garage ranging in size from 240 to 440 square feet of building area. The comparables sold from June 2018 to July 2019 for prices ranging from \$136,500 to \$200,000 or from \$123.46 to \$208.33 per square foot of living area, including land. The board of review also provided a memorandum arguing that each of the appellant's comparables were sold "as-is" and some were not habitable without updates. In contrast, the board of review argued that its comparables were more similar to the subject and support the assessment.

Representing the board of review was board member, Jack Perry. Mr. Perry first critiqued the appellant's comparables as being substantially inferior to the subject in that comparables #1 and #2 were sold "as-is," comparable #3 was a sheriff's sale, and comparable #4 was a short sale. Mr. Perry argued that the most similar comparable to the subject is board of review comparable #3 which is located in closest proximity to the subject and just on the opposite side of the railroad tracks. However, Mr. Perry noted that this comparable has no basement which is a feature of the subject dwelling and has a significantly smaller lot size and garage relative to the subject. Based on this evidence and testimony, the board of review requested the assessment be sustained.

In rebuttal, the appellant agreed that board of review comparable #3 is the most similar comparable, however, he argued that a subtraction would be necessary from the sale price of that comparable to account for the newer improvements as described in the MLS listing sheet associated with the sale (Trial Exhibit #2).

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted a total of nine comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #1 based on its lack of a basement, which is a feature of the subject, as well as appearing to be an outlier given its low sale price when compared to the remaining comparables in the record. The Board gave reduced weight to appellant's comparable #2 based on this property's location being outside of the subject's assessment neighborhood code and also

being furthest in distance from the subject out of all the comparables in the record. The Board gave less weight to appellant's comparable sale #3 based on its sale in March of 2017, which is 21 months before the January 1, 2019 assessment date at issue and less likely to be reflective of the subject's market value as of that date than the remaining comparables in the record. Lastly, the Board gave less weight to board of review comparables #1, #2, and #4 based on their significantly differing dwelling sizes relative to the subject, and board of review comparable #5 due to having a finished basement and having undergone recent renovations, dissimilar to the subject.

The Board finds that based on this record and the testimony of the parties, the best evidence of market value to be appellant's comparable #4 and board of review comparable #3 which are most similar to the subject in location, dwelling size, condition, and some features. As to board of review comparable #3, although this comparable has some characteristics that are inferior when compared to the subject such as having no basement and smaller lot size, it also has offsetting superior features such as newer roof, windows, fence, central air conditioning, garage, driveway, and patio as described in the Multiple Listing Service (MLS) sheet associated with this sale.

These two best comparables in the record sold in June 2018 for prices of \$123,000 and \$161,500 or for \$102.67 and \$134.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$164,579 or \$134.46 per square foot of living area, including land, which is higher than the two best comparables in the record on an overall value basis and at the higher end a per square foot of living area basis. After considering adjustments to the two best comparables in this record for differences from the subject such as the many upgrades and renovations to the board of review comparable #3, the Board finds that the appellant established by a preponderance of the evidence that the subject property is overvalued. Therefore, a 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: July 19, 2022



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

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