



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

APPELLANT: Thomas Hackl
DOCKET NO.: 19-03349.001-R-1
PARCEL NO.: 14-11-103-007

The parties of record before the Property Tax Appeal Board are Thomas Hackl, 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: \$32,838
IMPR.: \$111,890
TOTAL: \$144,728

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 one-story dwelling of brick exterior construction with 2,466 square feet of living area. The dwelling was constructed in 1972. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 1,054 square foot garage. The property has a 43,725 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.¹

The appellant's appeal is based on both overvaluation and assessment inequity. The subject's land assessment was not challenged.

In support of the correct assessment the appellant submitted information on five comparable properties, with both sales and equity data. The comparables are located within 0.82 of a mile

¹ The parties differ by five square feet as to the size of the subject's site. The Board finds this discrepancy will not impact the Board's decision.

from the subject. Three comparables have the same neighborhood code as the subject property. The comparables have sites that range in size from 38,470 to 43,190 square feet of land area and are improved with one to two-story dwellings of brick or wood siding exterior construction that range in size from 1,895 to 4,771 square feet of living area. The homes were built from 1963 to 1981. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and an attached garage ranging in size from 506 to 775 square feet of building area.² The comparables sold from November 2017 to April 2020 for prices ranging from \$305,000 to \$440,000 or from \$87.82 to \$160.95 per square foot of living area, land included. The comparables have improvement assessments that range from \$91,673 to \$157,859 or from \$23.85 to \$48.38 per square foot of living area.

The appellant also submitted written comments discussing the 2017 purchase price of the subject property and some of the home's features. The appellant claimed that an analysis of Zillow data supported a decrease in market values of the subject's market area and suggested that Lake County's valuation of the subject property to be "outlandish."

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$144,728. The requested assessment reflects a total market value of \$440,036 or \$178.44 per square foot of living area, land included, when applying the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue. The request would lower the subject's improvement assessment to \$111,890 or \$45.38 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$159,539. The subject's assessment reflects a market value of \$485,068 or \$196.70 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$126,701 or \$51.38 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.81 of a mile and in the same neighborhood code as the subject property. The comparables have sites that range in size from 31,472 to 68,776 square feet of land area and are improved with one-story dwellings of frame or brick exterior construction that range in size from 2,076 to 2,634 square feet of living area. The homes were built from 1959 to 1969. Each comparable has an unfinished basement, one of which is a walk-out style, central air conditioning, one or two fireplaces and an attached garage ranging in size from 440 to 1,015 square feet of building area. Comparables #1 and #2 each have an inground swimming pool feature with 779 and 632 square feet of area, respectively. The comparables sold from April to September 2018 for prices ranging from \$360,000 to \$549,900 or from \$172.08 to \$208.77 per square foot of living area, land included. The comparables have improvement assessments that range from \$85,940 to \$128,250 or from \$40.61 to \$48.69 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

² Sale details for the appellant's comparable #5 were supplemented by the grid analysis submitted by the board of review.

Conclusion of Law

The appellant contends, in part, 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 a reduction in the subject's assessment is warranted.

The parties submitted ten comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2, #4 and #5 along with board of review comparables #1 and #2 which differ from the subject in dwelling size, design, age, inground pool and/or sale date in 2017 which is less proximate in time to the January 1, 2019 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sales #3, #4 and #5 which are more similar to the subject in location, age, design, dwelling size and some features. These most similar comparables sold from April to August 2018 for prices ranging from \$345,000 to \$430,000 or from \$142.09 to \$207.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$485,068 or \$196.70 per square foot of living area, including land, which is above the range on an overall value basis and within the per square foot range established by the best comparable sales in this record. Accepted real estate theory provides that, all things being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, after considering adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's assessment commensurate with the request is justified.

The taxpayer also contends assessment inequity as an alternative basis of 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). After considering the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction in the subject's assessment, based on inequity, 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:

May 18, 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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COUNTY

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