



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

APPELLANT: Michael Wendricks
DOCKET NO.: 22-02415.001-R-1
PARCEL NO.: 04-28-221-012

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 **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: \$6,116
IMPR.: \$23,382
TOTAL: \$29,498

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2022 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 dwelling of wood siding exterior construction with 1,125 square feet of living area. The dwelling was constructed in 1926. Features of the home include an unfinished basement, 2 full bathrooms, central air conditioning, a fully finished attic and a 324 square foot garage. The property has an approximately 8,820 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation and a contention of law as the bases of the appeal.

In support of the overvaluation argument the appellant submitted information on four comparable sales located within 0.55 of a mile from the subject. The comparables have sites that range in size from 6,800 to 16,801 square feet of land area and are improved with 1-story, 1.5-story or 2-story dwellings of brick or wood exterior construction ranging in size from 928 to 1,375 square feet of living area. The dwellings were built from 1904 to 1955. Each comparable

has an unfinished basement and 1, 1½ or 2 full bathrooms. Three comparables have a garage ranging in size from 360 to 966 square feet of building area and one dwelling has central air conditioning. The properties sold from November 2018 to April 2022 for prices ranging from \$41,111 to \$75,000 or from \$35.67 to \$54.55 per square foot of living area, land included.

The appellant submitted a copy of a signed stipulation, and the Board takes notice the subject's 2021 total assessment was reduced under Docket Number 21-07509 to \$24,394 based on an agreement between the parties. The appellant's appeal petition disclosed the subject property is not an owner occupied residence.

The appellant also submitted written comments asserting the subject property was purchased in 2014 for \$21,000 and that "it seems every year I keep getting reassessed higher and higher taxing me out of my property" noting the subject property is nearly 100 years old.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$24,394.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Notice of Findings by the Lake County Board of Review which disclosed the subject has a total assessment of \$29,498 for tax year 2022. The subject's assessment reflects a market value of \$88,503 or \$78.67 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.33 of a mile from the subject property. The comparables have sites with either 8,500 or 9,000 square feet of land area and are improved with 1-story dwellings of wood or aluminum siding exterior construction ranging in size from 968 to 1,125 square feet of living area. The homes were built from 1917 to 1943. Each comparable has an unfinished basement and 1-bathroom. Comparables #1 and #2 have central air conditioning and a garage with either 480 or 798 square feet of area. One home has a fully finished attic, and one home has a fireplace. The properties sold from February 2020 to September 2021 for prices ranging from \$87,000 to \$134,000 or from \$89.88 to \$134.00 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 the

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

appellant did not meet this burden of proof and a reduction in the subject's assessment, based on overvaluation, is not warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1, #2 and #3 along with board of review comparable #3 which sold from 2018 to 2020, less proximate in time to the January 1, 2022 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appellant comparable #4 and board of review comparables #1 and #2 which sold proximate to the assessment date at issue and are more similar to the subject in location, design and dwelling size but present varying degrees of similarity to the subject in age, bathroom count, garage capacity and other features, suggesting adjustments are needed to make these properties more equivalent to the subject. These three comparables sold from March 2021 to April 2022 for prices ranging from \$75,000 to \$134,000 or from \$54.55 to \$134.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$88,503 or \$78.67 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment, based on overvaluation, is not warranted.

The appellant also contends the subject's favorable 2021 PTAB decision should be carried forward to the 2022 tax year pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for a prior tax year under Docket Number 21-07509.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$24,394 based on an agreement between the parties. The Board further finds Section 16-185 of the Property Tax Code is not applicable in this appeal.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a **residence occupied by the owner** is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added]

The Board finds the subject property is not an owner-occupied residence as disclosed in the appellant's appeal petition, therefore, Section 16-185 is not applicable in this appeal.

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: March 26, 2024



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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