



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

APPELLANT: Douglas Smith  
DOCKET NO.: 13-02135.001-R-1  
PARCEL NO.: 14-31-301-012

The parties of record before the Property Tax Appeal Board are Douglas Smith, the appellant, by attorney Edward C. Abderholden of Abderholden Law Offices, PC, in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 31,290  
**IMPR.:** \$ 81,927  
**TOTAL:** \$ 113,217

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 2013 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 tri-level style frame dwelling that has 2,030 square feet of above grade living area. The dwelling was constructed in 1959. The dwelling features a finished lower level, a partial unfinished basement, central air conditioning, two fireplaces, and a 516 square foot garage. The subject property has a 13,506 square foot site. The subject property is located in Ela Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In

support of this argument, the appellant submitted three comparable sales located from 2.77 to 2.94 miles from the subject. The comparables had varying degrees of similarity when compared to the subject in land area, dwelling size, age and features. The comparables sold from May 2012 to June 2013 for prices ranging from \$215,000 to \$345,000 or from \$121.61 to \$156.89 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,217. The subject's assessment reflects an estimated market value of \$340,605 or \$167.79 per square foot of above grade living area including land when applying the 2013 three-year average median level of assessment for Lake County of 33.24%. In support of the subject's assessment, the board of review submitted an analysis of four comparable sales and a letter addressing the appeal.

The comparable sales are located from .10 to 1.24 miles from the subject. The comparables had varying degrees of similarity when compared to the subject in land area, design, dwelling size, age and features. The comparables sold from June 2013 to October 2013 for prices ranging from \$282,500 to \$415,000 or from \$186.34 to \$240.21 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, appellant's counsel argued comparable #1 is a dissimilar two-story dwelling and comparables #2 and #4 are smaller in dwelling size than the subject.

#### **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.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to comparables #2 and #3 submitted by the appellant and comparables #2 and #4 submitted by the board of review due to their smaller dwelling sizes when compared to the subject. The Board also gave less weight to comparable #1 submitted by the board of review due to its dissimilar design when compared to the subject. The Board finds comparable #1 submitted by the appellant and comparable #3 submitted by the board of review are more similar when compared to the subject in design, dwelling size, age and features. They sold for prices of \$345,000 and \$402,500 or \$156.89 and \$186.34

per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$340,605 or \$167.79 per square foot of living area including land, which is supported by the most similar comparable sales contained in this record. Therefore, 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.

*Mario Albino*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

Member

DISSENTING:

C E R T I F I C A T I O N

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: April 22, 2016

*A. Heston*

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 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 the subsequent year 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.

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.