



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Daniel L Griffith
DOCKET NO.: 16-04934.001-R-1
PARCEL NO.: 08-21-117-010

The parties of record before the Property Tax Appeal Board are Daniel L Griffith, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:	\$8,491
IMPR.:	\$46,635
TOTAL:	\$55,126

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 2016 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 is improved two structures, one being a two-unit multi-family dwelling built in 1901 and the second being a four-unit multi-family dwelling built in 2000.¹ The dwellings are of wood-siding exterior construction and contain a total of 5,040 square feet of gross living area, with 1,504 square feet being in the two-flat and 3,536 being in the four-flat. The two-flat features a 752-square foot basement. The property is located in Waukegan Township, Lake County.

The appellant submitted evidence to the Property Tax Appeal Board claiming both unequal treatment in the assessment process regarding the subject's improvement and overvaluation as

¹ Appellant's attorney did not disclose that the subject property was improved with two buildings or the number of units in each building or information regarding basement finish, central air-conditioning or lot size of the subject property. Information regarding the subject property was supplemented by a brief, a grid analysis and property record cards submitted by the board of review.

the bases of the appeal. In support of the overvaluation argument, the appellant's attorney submitted limited information on five comparable sales.² The comparables are two-story single-family or multi-family dwellings of brick, asbestos siding or wood siding exterior construction located from 0.31 of a mile to 1.10 miles from the subject. The dwellings were constructed from 1901 to 1925 and range in size from 2,726 to 3,221 square feet of living area. The comparables all have full unfinished basements and one comparable has a fireplace. Comparables #1 and #3 contain two rental units. Comparable #2 is a single-family dwelling. Comparable #4 is improved with one three-unit structure and a small single-family house. Comparable #5 contains four dwelling units. The comparables sold from October 2015 to September 2016 for prices ranging from \$25,000 to \$91,875 or from \$7.76 to \$33.70 per square foot of living area, including land.

In support of the assessment inequity argument, the appellant's attorney submitted limited information on six equity comparables all of which have the same neighborhood code as the subject. The properties are located from 0.31 to 0.63 of a mile from the subject. The comparables consist of two-story multi-family residential structures containing from 2,964 to 3,378 square feet of living area. The dwellings were built in 1901 or 1910. Each of the comparables has a full basement. No information was provided regarding exterior construction, basement finish, central air-conditioning, fireplaces and/or garages of the comparables or the number of rental units per building. According to evidence submitted by the board of review, comparable #1 is improved with one building containing four rental units; comparables #2, #3 and #4 are each improved with one building containing two rental units; and comparables #5 and #6 are each improved with two buildings each containing two rental units. The comparables have improvement assessments ranging from \$21,195 to \$28,709 or from \$6.57 to \$9.69 per square foot of living area. Based on this evidence, the appellant requested a total assessment of \$24,348 reflecting a market value of approximately \$73,044 or \$14.49 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the subject has a total assessment of \$55,126, which reflects a market value of approximately \$166,242 or \$39.20 per square foot of gross living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue. The subject is valued at \$27,565 per unit based on its fair cash value and has an improvement assessment of \$46,635 or \$9.25 per square foot of living area.

With respect to both the market value and assessment inequity arguments, the board of review submitted information on four comparable properties. These four comparables all have the same neighborhood code as the subject and are located from 0.05 of a mile to 1.103 miles from the subject. The parcels are improved with three, two-story and one, 3.1-story multi-family residential structures of brick exterior construction containing from 3,696 to 5,880 square feet of living area. Each of the comparables contains six rental units. The dwellings were built between 1939 and 1961. Three of the comparables have full unfinished basements; one comparable does not feature a basement. One comparable has a 400-square foot garage. Comparables #2, #3 and #4 sold from February 2016 to March 2017 for prices ranging from \$122,500 to \$387,000 or

² Appellant's attorney failed to provide any information regarding central air-conditioning or the lot sizes of the subject or the comparables, nor any information regarding the number of units per building. Additional information regarding the features of the subject property and comparables was supplemented by a brief, grid analysis, listing sheets and property record cards submitted for the record by the board of review.

from \$33.14 to \$87.89 per square foot of living area, land included. Comparable #1 was under contract as of February 2018 for \$399,900 or \$71.61 per square foot of living area, land included. The board of review also reported that its comparable #3 resold in October 2017 for \$387,000 or \$87.79 per square foot, land included. According to the board of review's grid analysis, its comparables are valued at \$20,417 to \$66,650 per rental unit based on the sales or list prices. The four comparables have improvement assessments ranging from \$33,166 to \$73,294 or from \$8.97 to \$15.19 per square foot of living area.

The board of review also submitted a brief, listing sheets and property record cards for both its comparables and the appellant's comparables. The listing sheet for appellant's sales comparable #3 shows that it had fire damage and was being sold "As-Is". It sold in September 2016 for \$25,000 and again in September 2017 for \$48,000. The 2017 sale is still shown as an "As-Is" sale with fire damage. The listing sheet for appellant's sales comparable #5 shows that it was being sold "As-Is" via an online auction. The listing sheet for appellant's equity comparable #1 shows that it was a bank-owned property in need of some TLC. The board of review disclosed that its comparable #2 was a bank-owned property sold in "As-Is" condition. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant's attorney argued that board of review comparables #1, #3 and #4's 2017 and 2018 sales dates are too remote in time to establish market value as of the January 1, 2016 assessment date and that board of review comparable #2 is not comparable to the subject as it has a garage, dissimilar to the subject. Appellant's attorney further argued that its sale comparables were the best comparables in the record and that, when using a median sale price per square foot, show that a reduction is justified.

Conclusion of Law

The taxpayer argued in part that 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 and a reduction in the subject's assessment is not warranted.

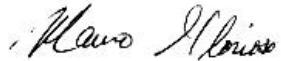
The parties submitted eight sales comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant as they all contain smaller dwelling sizes compared to the subject and fewer rental units, dissimilar to the subject's six rental units. Further, appellant's comparables #3 and #5 were both sold in "As-Is" condition, with comparable #3 noted as having fire damage, all being factors indicating that the sale prices are not accurate value indicators for the subject property. Similarly, the Board gave less weight to board of review comparable #2 which sold through foreclosure in "As-Is" condition and features a garage, dissimilar to the subject. The board also gave less weight to board of review comparable #1 which was only under contract as of February 2018 and had not actually sold. Further, the February 2018 date is remote in time when compared to the January 1, 2016 assessment date. The Board finds board of review's comparables #3 and #4 to be the most similar comparables to the subject in age, size, features and number of rental units. They sold

from February 2015 and March 2017 for \$215,000 and \$340,000 or \$48.87 and \$57.82 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$166,242 or \$50.81 per square foot of living area, including land. This credible evidence suggests that the subject property is under-assessed. Therefore, no reduction in the subject's assessment is warranted.

The taxpayer also contends assessment inequity as one of the bases of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proven 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's improvement assessment is not warranted.

With respect to the subject's improvement assessment, the parties submitted a total of nine comparable properties to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the comparables submitted by the appellant as they are smaller dwellings when compared to the subject and the appellant's attorney failed to provide specifics regarding the comparables' exterior construction, basement finish and/or number of dwelling units for a comparative analysis, which detracts from the weight of the evidence. Further, according to information provided by the board of review, appellant's comparables consisted of two or four-unit dwellings, dissimilar to the subject's six-unit composition. The Board finds that the board of review's comparables were all six-unit dwellings and more similar to the subject in location, design, size and most features. These comparables had improvement assessments ranging from \$33,166 to \$73,294 or from \$8.97 to \$15.19 per square foot of living area. The subject has an improvement assessment of \$46,635 or \$9.25 per square foot of living area which falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

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:

February 13, 2019



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Daniel L Griffith, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085