



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

APPELLANT: Edna Ezell
DOCKET NO.: 16-04957.001-R-1
PARCEL NO.: 04-21-214-003

The parties of record before the Property Tax Appeal Board are Edna Ezell, the appellant, by attorney Jessica Hill-Magiera 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: \$3,210
IMPR.: \$35,280
TOTAL: \$38,490

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 with a ranch style multi-family building of brick exterior construction with 1,680 square feet of living area. The building was constructed in 1978. Features of the improvement include three units each with two bedrooms and a full basement. The property has a 7,000 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with one-story dwellings that ranged in size from 1,392 to 1,716 square feet of living area. The comparables were constructed from 1943 to 1960. Each comparable was described as having a basement. The properties sold from January 2015 to August 2015 for prices ranging from \$39,000 to \$89,500 or from \$28.02 to \$59.00 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$22,515 to reflect a market value of \$67,552 or \$40.21 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,490. The subject's assessment reflects a market value of \$116,074 or \$69.09 per square foot of building area, \$38,691 per unit and \$19,346 per bedroom, 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.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improve with one split-level and four 1-story multi-family buildings that ranged in size from 1,728 to 2,900 square feet of living area. The buildings were constructed from 1955 to 1989. Two comparables have basements and the comparables have two or four units and from four to eight bedrooms. These properties sold from March 2016 to June 2017 for prices ranging from \$73,000 to \$182,500 or from \$37.54 to \$93.11 per square foot of building area, from \$36,500 to \$45,635 per unit and from \$12,333 to \$22,813 per bedroom. The board of review indicated the comparables had a mean price of \$38,750 per unit and \$18,629 per bedroom.

The board of review also indicated the comparables had rentals ranging from \$406 to \$450 per bedroom per month with a mean of \$411 per month. The board of review also stated the comparables have gross rent multipliers ranging from 3.38 to 4.62 with a mean of 3.96.

Applying the various units of comparison and using a gross rent multiplier of 3.96 and a rental of \$411 per month, the board of review arrived at values ranging from \$116,250 to \$117,184. The board of review contends this data supports the subject's assessment.

In rebuttal the board of review asserted that two of the three sales used by the appellant were foreclosures and one comparable was not a multi-family property. The board of review contends appellant's comparable #2 was advertised as a "rehab" opportunity. The board of review stated that appellant's sale #1 required hook-up to city sewer and water and there was no guarantee as to the legality of the units' occupancy.

In rebuttal the appellant's counsel argued that board of review sale #1 sold in 2017 and was too remote in time to establish market value as of January 1, 2016; board of review sale #2 was not comparable due to size and lack of a basement; and board of review sale #3 was not comparable due to size and no basement.

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 and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be comparable sales and the analysis provided by the board of review. The evidence disclosed the board of review comparables were

improved with similar multi-unit dwellings that had varying degrees of similarity to the subject property. These properties sold from March 2016 to June 2017 for prices ranging from \$73,000 to \$182,500 or from \$37.54 to \$93.11 per square foot of building area, from \$36,500 to \$45,635 per unit and from \$12,333 to \$22,813 per bedroom. The board of review indicated the comparables had a mean price of \$38,750 per unit and \$18,629 per bedroom. Additionally, the board of review developed an estimate of value of \$117,184 using a gross rent multiplier of 3.96 and a monthly rent of \$411 derived from the comparable sales. The subject's assessment reflects a market value of \$116,074 or \$69.09 per square foot of building area, \$38,691 per unit and \$19,346 per bedroom, including land, which is well supported by the best comparable sales in this record.

The Board gave less weight to the sales provided by the appellant as one property was a single-family dwelling, dissimilar to the subject's multi-family configuration and two comparables were described as being sold out of foreclosure with condition issues. Additionally, the comparables presented by the appellant were significantly older than the subject building.

Based on this evidence the Board finds 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: _____

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: _____

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

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