



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

APPELLANT: M. Mendrick
DOCKET NO.: 09-02874.001-R-1
PARCEL NO.: 02-32-202-010

The parties of record before the Property Tax Appeal Board are M. Mendrick, the appellant; 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: \$15,647
IMPR.: \$27,819
TOTAL: \$43,466**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 1,320 square feet of living area. The dwelling was built in 1920 and features a crawl-space foundation, central air conditioning and a 504 square foot detached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellant submitted a grid analysis of four suggested comparable sales. The comparable sales consist of one-story frame dwellings that were built between 1949 and 1955 and range in size from 940 to 1,580 square feet of living area. Three comparables have crawl-space foundations and one comparable has a slab foundation. Three comparables have central air conditioning, three comparables have garages ranging from 396 to 480 square feet and one comparable has a fireplace. The comparables sold from May 2008 to February 2009 for prices ranging from \$140,000 to \$164,500 or from \$88.66 to \$163.20 per square foot of living area including land. The evidence further disclosed the appellant purchased the subject property in April 2007 for a price of \$246,000. Based on this evidence, the appellant requested the subject's assessment be reduced to \$37,466.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$43,466 was disclosed. The subject's assessment reflects an estimated market value of \$132,276 or \$100.21 per square foot of living area including land, using Lake County's 2009 three-year median level of assessments of 32.86%.

In support of the overvaluation claim, the board of review submitted a grid analysis of three suggested comparable sales. The comparable sales consist of one-story frame dwellings that were built between 1934 and 1975. The dwellings range in size from 1,180 to 1,364 square feet of living area. One comparable has an unfinished basement and two comparables have crawl-space foundations. Other features include central air conditioning and a fireplace. One comparable has a 576 square foot detached garage. The comparables sold from August 2008 to May 2009 for prices ranging from \$220,000 to \$225,000 or from \$162.76 to \$186.44 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant argued 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds the appellant has not met this burden of proof and no reduction in the subject's assessment is warranted.

The Board finds both parties submitted a total of seven comparable sales for consideration. The Board gave less weight to the board of review's comparable #1 due to its dissimilar age when compared to the subject property. The Board also gave less weight to the board of review's comparable #2 due to its unfinished basement when compared to the subject's crawl-space foundation. The remaining five comparable sales had sale dates from May 2008 to February 2009 for prices ranging from \$140,000 to \$222,000 or from \$88.61 to \$162.76 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$132,276 or \$100.21 per square foot of living area including land, which is within the range established by the most similar comparables in the record. The Board further finds the subject's assessment reflects a market value significantly below the April 2007 purchase price of \$247,000. Based on this record a reduction in the assessment is not 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerbis

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: August 19, 2011

Allen Castrovillari

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.