



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

APPELLANT: David Hanus
DOCKET NO.: 11-04867.001-R-1
PARCEL NO.: 16-36-105-004

The parties of record before the Property Tax Appeal Board are David Hanus, 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: \$82,577
IMPR.: \$93,639
TOTAL: \$176,216

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 2011 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 two-story dwelling of frame construction with 2,712 square feet of living area. The dwelling was originally constructed in 1880, but has been assigned an effective age of 1956 by the Moraine Township Assessor's office. Features of the home include a partially

finished basement, central air conditioning, a fireplace and a 552 square foot garage. The property has an 11,015 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three suggested comparable sales located from ½ to 1 1/2 blocks from the subject. The sales occurred from March 2011 to March 2012 for prices ranging from \$410,000 to \$475,000 or from \$131.61 to \$162.65 per square foot of living area, including land.

The appellant argued that the subject is located in a "mixed use" area, which lowers the subject's market value. Additionally, the appellant argued that the median price for a single family home declined 32% in the Highland Park area between January 1, 2007 and January 1, 2012.

Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$176,216. The subject's assessment reflects a market value of \$543,541 or \$200.42 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Lake County of 32.42% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from .29 to .37 of a mile from the subject. The sales occurred from January 2010 to August 2011 for prices ranging from \$550,000 to \$660,000 or from \$202.28 to \$228.02 per square foot of living area, including land.

The board of review's witness, Moraine Township Deputy Assessor Barbara Werhane, testified that the subject's location is superior due to its proximity to Lake Michigan and the train station.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued that the board of review's comparables are superior to the subject due to their location, lot sizes and upgrades.

Conclusion of Law

For this appeal, 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); 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 sales in this record support the subject's assessment.

The parties submitted a total of ten sales for the Board's consideration. The Board finds none of the comparables submitted are particularly comparable to the subject in location or style. The Board gave less weight to the appellant's comparables #1, #3, #4, #5 and #6 due to their newer ages when compared to the subject. The Board finds the remaining five sales were most similar to the subject in location, age and features. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables had sale dates occurring from January 2010 to August 2011 for prices ranging from \$446,000 to \$660,000 or from \$137.84 to \$228.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$543,541 or \$200.42 per square foot of living area, including land, which is within the range of the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is justified. Therefore, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment is 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

Member

J. R.

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: July 18, 2014

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.