



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

APPELLANT: Kurt Zwicke  
DOCKET NO.: 12-01806.001-R-1 through 12-01806.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Kurt Zwicke, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
12-01806.001-R-1	06-20-208-042	5,723	26,525	\$32,248
12-01806.002-R-1	06-20-208-041	5,723	3,668	\$9,391

Subject only to the State multiplier as applicable.

**ANALYSIS**

**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 2012 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 two parcels, one of which is improved with a tri-level dwelling of frame exterior construction with 1,052 square feet of living area. The

dwelling was constructed in 1973. Features of the home include central air conditioning and a fireplace. The second parcel is improved with a 672 square foot detached garage and a driveway. The parcels have a total of approximately 12,000 square feet of land area and are located in Round Lake Beach, Avon 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 .38 to .74 of a mile from the subject. The appellant's grid did not disclose the lot sizes of the comparables. The sales occurred from June 2011 to March 2012 for prices of \$40,000 or \$58,000 or from \$36.50 to \$59.79 per square foot of living area, including land.

The appellant testified that the subject is in fair to worse condition and has not been remodeled. The appellant also testified that the comparables he submitted have single lots of approximately 5,400 square feet of land area.

Based on this evidence, the appellant requested a reduction in the subject's assessed valuation to a total market value of \$69,000 for both parcels.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject's parcels of \$41,639. The subject's assessment reflects a market value of \$127,259 or \$120.97 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

As to the appellant's comparables, the board of review's representative argued comparable #2's Multiple Listing Service (MLS) sheet indicated that the property needed interior and exterior work. In addition, the subject's location backs to a park with channel access beyond, which makes the subject's location superior to all of the comparables submitted by the parties.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from .30 to .58 of a mile from the subject. The comparables had lot sizes of 4,792 or 5,000 square feet of land area. The sales occurred in February and August of 2012 for

prices ranging from \$88,000 to \$112,200 or from \$79.71 to \$123.03 per square foot of living area, including land.

The board of review's witness testified that the comparables submitted by the board of review have been remodeled and appear to be superior to the subject.

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 was incorrect when stating that the subject has direct channel access. The appellant's rebuttal included additional sales and listings of properties with channel access that were not included in the appellant's original appeal. The Board finds it cannot consider this new evidence. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill. Adm. Code §1910.66(c)).

### 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 (3<sup>rd</sup> 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 six sales for the Board's consideration. The Board initially finds that neither party submitted comparables with similar sized lots when compared to the subject. The Board finds the six sales submitted by the parties were somewhat similar to the subject in location, style, age and most features. The comparables had sale dates from June 2011 to August 2012 for prices ranging from \$40,000 to \$112,200 or from \$36.50 to \$123.03 per square foot of living area,

including land. The subject's assessment reflects a market value of \$127,259 or \$120.97 per square foot of living area, including land, which is within the range of the best comparables in this record on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, such as the subject's larger lot, 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 that 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.



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: August 22, 2014



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.