



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

APPELLANT: Mel Metts
DOCKET NO.: 12-02214.001-R-1
PARCEL NO.: 06-26-302-015

The parties of record before the Property Tax Appeal Board are Mel Metts, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$17,569
IMPR.: \$44,333
TOTAL: \$61,902

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 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 a two-story single family dwelling with a vinyl siding exterior and 1,906 square feet of living area. The dwelling was constructed in 1940. Features of the home include a basement, central air conditioning and a detached garage with 360 square feet of land area. The property has a 13,068 square foot site and is located in Grayslake, Avon 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 a 1.5-story dwelling and two 2-story dwellings of brick, wood siding or vinyl siding exteriors that ranged in size from 1,470 to 2,366 square feet of living area. The dwellings ranged in age from 20 to 61 years old. Two comparables had basements that were partially finished; each comparable had central air conditioning; two comparables had one or two fireplaces; and the comparables had garages ranging in size from 416 to 484 square feet of building area. The appellant indicated the comparables were located from 1.33 to 3.69 miles from the subject and had sites ranging in size from 6,449 to 12,000 square feet of land area. The sales occurred from December 2011 to March 2012 for prices ranging from \$102,000 to \$128,000 or from \$56.11 to \$87.07 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$38,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,902. The subject's assessment reflects a market value of \$189,187 or \$99.25 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.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales improve with four 1.5-story dwellings and two 2-story dwellings with vinyl siding exteriors that ranged in size from 1,656 to 2,144 square feet of living area. The dwellings were constructed from 1900 to 1955. Each comparable had an unfinished basement, five comparables had central air conditioning, four comparables each had one fireplace and each had an attached or detached garage that ranged in size from 216 to 672 square feet of building area. The comparables had sites ranging in size from 6,098 to 17,424 square feet of land area. The sales occurred from October 2010 to July 2013 for prices ranging from \$165,000 to \$275,000 or from \$94.45 to \$129.65 per square foot of living area, including land.

In rebuttal the appellant asserted board of review comparable #1 was rebuilt in 2002; board of review comparable #2 sold 14 months prior to the 2012 assessment date, was in a better location and had updates; board of review comparable #3 had a more desirable location and superior features; and comparables #4, #5 and #6 sold 12 or 18 months after the 2012 assessment

date and each has desirable features. For these reasons the appellant contends each of the board of review comparables should be disqualified.

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 gives little weight to the appellant's comparables. Comparable #1 had a significantly smaller lot than the subject property, had no basement and was located 2.48 miles from the subject property. Appellant's comparables #2 and #3 were not similar to the subject in age; comparable #2 was located 3.69 miles from the subject property and comparable #3 had a significantly smaller lot than the subject property. For these reasons the Board finds the appellant's evidence did not demonstrate the subject was overvalued. The board of review comparables had varying degrees of similarity to the subject. These comparables sold for prices ranging from \$94.45 to \$129.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$99.25 per square foot of living area, including land, which is within the range established by the board of review comparable sales. The Board finds these sales demonstrate the subject property is not overvalued for assessment purposes.

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: April 24, 2015



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.