



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

APPELLANT: Robert Beck
DOCKET NO.: 12-02565.001-R-1
PARCEL NO.: 16-10-302-005

The parties of record before the Property Tax Appeal Board are Robert Beck, the appellant, by attorney Jerri K. Bush in Chicago, 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: \$56,669
IMPR.: \$29,331
TOTAL: \$86,000

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 one-story dwelling of brick and frame construction with 1,492 square feet of living area. The dwelling was constructed in 1956. Features of the home include a partial basement and an attached garage with 384 square feet of building area. The property has a 14,810 square foot site and is located in Highland Park, Moraine 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 1,270 to 1,537 square feet of living area. The dwellings were constructed in 1954 and 1958. Each comparable had a basement with finished living area and one or two fireplaces. Two comparables had garages with 260 and 483 square feet of building area. The sales occurred from April 2011 to April 2012 for prices ranging from \$175,000 to \$220,000 or from \$113.86 to \$173.23 per square foot of living area, including land. The appellant's analysis included adjustments to the comparables for differences from the subject property and arrived at adjusted prices ranging from \$161,317 to \$211,595. Based on this evidence the appellant requested the subject's assessment be reduced to \$70,056 to reflect a market value of \$210,188.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,381. The subject's assessment reflects a market value of \$309,844 or \$207.67 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 three comparable sales improved with one-story dwellings that ranged in size from 1,334 to 1,744 square feet of living area. The dwellings were constructed from 1954 to 1957. Each comparable had a basement with two being finished with recreation rooms. Each comparable also had central air conditioning, two comparables had fireplaces and each had an attached garage ranging in size from 368 to 528 square feet of building area. The sales occurred from February 2011 to December 2012 for prices ranging from \$307,000 to \$375,000 or from \$186.06 to \$281.11 per square foot of living area, including land.

In rebuttal the board of review questioned the adjustments to the comparable sales presented by the appellant contending there was no support for the adjustments and no evidence the adjustments were applied by a qualified state licensed appraiser.

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 evidence in the record supports a reduction to the subject's assessment.

The record contains six sales presented by the parties. Each of the appellant's comparables was superior to the subject with finished basement area and one or two fireplaces. Comparable #3 was inferior to the subject due to the fact it had no garage. These comparables sold for prices ranging from \$175,000 to \$220,000 or from \$113.86 to \$173.23 per square foot of living area, including land. The subject's assessment reflects a market value above this range.

The board of review provided information on three comparables with comparables #2 and #3 being superior to the subject with each having finished basement area, central air condition and one fireplace. Additionally, comparable #2 sold in December 2012, approximately one year after assessment date at issue. The Board gives these comparables less weight due to features and the date of sale for comparable #2. The remaining comparable submitted by the board of review was similar to the subject property with the exception the comparable had central air conditioning. This property sold for a price of \$307,000 or \$186.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$309,844 or \$207.67 of living area, including land, which is above this similar property.

Giving most weight to the appellant's comparable sales and comparable #1 submitted by the board of review, the Property Tax Appeal Board finds a 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.

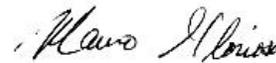
Chairman



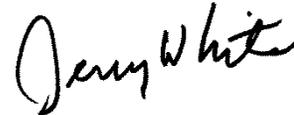
Member



Member



Member



Acting 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: June 26, 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.