



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

APPELLANT: Michael Moskovitz
DOCKET NO.: 10-02677.001-R-1
PARCEL NO.: 16-32-319-018

The parties of record before the Property Tax Appeal Board are Michael Moskovitz, the appellant, by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman in Chicago; 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: \$63,641
IMPR.: \$115,253
TOTAL: \$178,894

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 2010 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 brick and frame exterior construction with 2,582 square feet of living area. The dwelling was constructed in 1961. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 300 square foot one-car garage. The property has a 10,689 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation and assessment equity as the bases of the appeal. In support of the overvaluation

argument the appellant submitted a Uniform Residential Appraisal Report of the subject property prepared by Dominick M. Nuzzo, a State Certified Residential Real Estate Appraiser. The client was identified as Countrywide Bank, FSB/LandSafe App. Ser. and the assignment type was a refinance transaction. The appraiser was not present at the hearing to provide testimony and be cross-examined regarding the appraisal methodology and the final value conclusion. In estimating the market value of the subject property the appraiser developed the cost approach to value and the sales comparison approach to value. Using the cost approach the appraiser arrived at an estimated value of \$465,068.

In developing the sales comparison approach to value the appraiser used three sales and two listings located in Deerfield. The comparables were located approximately .08 to 1.05 miles from the subject property. The comparables are improved with two-story dwellings that ranged in size from 2,176 to 2,332 square feet of living area. The dwellings ranged in age from 35 to 51 years old. Each comparable had a basement with finished area, central air conditioning, and a one-car to three-car garage. Two comparables have one or two fireplaces. The comparables have lots that range in size from 7,768 to 10,800 square feet of land area. The comparables had sales or listings from January 2009 to May 2009 for prices ranging from \$357,500 to \$648,500 or from \$164.29 to \$283.99 per square foot of living area, land included. The appraiser made adjustments to the comparables for differences from the subject and for comparables #4 and #5 for being listings to arrive at adjusted prices ranging from \$349,650 to \$589,220. Based on this analysis the appraiser estimated the subject property had an indicated value under the sales comparison approach of \$458,000.

In reconciling the two approaches to value the appraiser gave most weight to the sales comparison approach to value and arrived at an estimated market value of \$458,000.

The appellant also submitted six additional comparable sales.¹ The comparables are improved with one, split-level and five, two-story single family dwellings of frame or brick exterior construction that range in size from 1,710 to 4,030 square feet of living area. The dwellings were built from 1957 to 2001. Five comparables have a basement with one comparable having finished area. One comparable has a lower-level with some finish. Each comparable has central air conditioning and one or two fireplaces. Five comparables have a two-car garage and one comparable has three, one-car garages. The comparables have lots that range in size from approximately 8,775 to 24,800 square feet of land area. The comparables sold from April 2010 to November 2010 for prices ranging from \$360,000 to \$472,500 or from \$117.25 to \$210.53 per square foot of living area, land included.

With respect to the assessment equity argument the appellant submitted information on 13 comparables improved with two-story dwellings of brick or frame exterior construction that ranged in size from 2,198 to 2,944 square feet of living area. The comparables were built from 1950 to 1964 and each had the same assessment neighborhood code as the subject property. Twelve comparables were described as having a basement with one having finished area. Ten comparables have central air conditioning. Nine comparables have one fireplace and two comparables have two fireplaces. The comparables have garages ranging in size from 240 to 576

¹ The appellant did not disclose the distance from the comparables to the subject property. These comparables were not located in the same neighborhood code defined by the township assessor as the subject property.

square feet of building area. These properties had improvement assessments ranging from \$41,703 to \$112,480 or from \$16.59 to \$42.88 per square foot of living area.

The appellants' attorney called no witnesses and acknowledged that someone from his office prepared the equity evidence.

At the hearing, John Paslawsky, the board of review representative, stated that he had no questions to present because the appellant's appraiser was not present at the hearing to provide testimony and be cross-examined regarding the appraisal methodology and the final value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$178,894. The subject's assessment reflects a market value of \$574,411 or \$212.01 per square foot of living area, land included, when using the 2010 three year average median level of assessment for Lake County of 32.68% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$115,253 or \$44.64 per square foot of living area.

Representing the board of review was John Paslawsky.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables improved with two-story dwellings of frame or brick and frame exterior construction that ranged in size from 2,536 to 2,594 square feet of living area. The comparables were built from 1959 to 1962 and each had the same assessment neighborhood code as the subject property. Each comparable had a basement with two having finished area, central air conditioning, one or two fireplaces and each had a garage ranging in size from 252 to 504 square feet of building area. The comparables had improvement assessments that ranged from \$114,471 to \$123,882 or from \$44.13 to \$48.47 per square foot of living area.

The board of review also submitted a grid analysis labeled "Neighborhood Report" containing 13 comparables within ± 50 square feet of living area of the subject property.² The report contains limited descriptive information.

The board of review also submitted information on six comparable sales located from .08 to .56 of a mile from the subject property. Four comparables used by the board of review were also utilized by the appellant's appraiser.³ The comparable sales are improved with two-story dwellings of frame or brick and frame exterior construction that ranged in size from 2,218 to 2,738 square feet of living area. The comparables were built from 1959 to 1974. Each comparable had a basement with three having finished area, central air conditioning and each had a garage ranging in size from 480 to 789 square feet of building area. Three comparables have one or two fireplaces. The comparables have lots that range in size from 9,000 to 16,817 square feet of land area. The comparables sold from February 2009 to December 2009 for prices

² The six comparables submitted by the board of review and the subject property are listed in the "Neighborhood Report."

³ The board of review used the appellant's appraisal comparable #2, which sold in March 2009 for \$357,500 and re-sold in August 2009 for \$590,000. The board of review also used appellant's appraisal comparables #4 and #5, which were listings at the time of the appraisal, sold in July and November 2009.

ranging from \$543,302 to \$592,500 or from \$198.43 to \$263.86 per square foot of living area, land included.

Conclusion of Law

The appellant contends in part 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 on this basis.

The Board gives the appraisal submitted by the appellant no weight based on the effective date of May 8, 2009 and the sales/listings occurred from January 2009 to May 2009, which are somewhat dated and less indicative of fair market value as of the January 1, 2010 assessment date, also one comparable re-sold and the two listings sold more proximate in time to the January 1, 2010 assessment date. The Board gave less weight to the additional six sales submitted by the appellant. The Board finds that these six comparables were not in the appellant's neighborhood, one comparable was sold "as is," one comparable was a different design style, two comparables sold as a "short sale" and one comparable was considerably newer in age than the subject. The Board gave less weight to board of review comparable #4, which is somewhat dated and less indicative of fair market value as of the January 1, 2010 assessment date. The Board finds the best evidence of market value to be the remaining comparable sales submitted by the board of review. These comparables sold more proximate in time to the January 1, 2010 assessment date and have varying degrees of similarity to the subject in location, dwelling size, age and design. The board of review comparable sales sold for prices ranging from \$198.43 to \$263.86 per square foot of living area, land included. The subject's assessment reflects a market value of \$212.01 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted based on overvaluation.

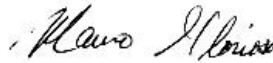
The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The parties submitted 26 equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2, #7 and #13 based on their larger dwelling size

when compared to the subject. The Board gave less weight to the appellant's comparables #3, #4, #8, #11 and #12 based on their smaller dwelling size when compared to the subject. The Board finds the best evidence of assessment equity to be appellant's comparables #5, #6, #9 and #10 along with the board of review comparables. These comparables have varying degrees of similarity to the subject in location, dwelling size, age and design. These comparables had improvement assessments that ranged from \$16.59 to \$48.47 per square foot of living area. The subject's improvement assessment of \$44.64 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's assessment is 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.



Chairman



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

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: May 20, 2016



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.