



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

APPELLANT: Darlene McGurn
DOCKET NO.: 10-02894.001-R-1
PARCEL NO.: 13-24-302-004

The parties of record before the Property Tax Appeal Board are Darlene McGurn, 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: \$108,617
IMPR.: \$254,680
TOTAL: \$363,297

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 part two-story and part one-story dwelling of brick and stucco exterior construction with 6,124 square feet of living area.¹ The dwelling was constructed

¹ The appellant's appraiser reported a dwelling size of 6,071 square feet of living area with a schematic drawing. The board of review reported a

in 1993. Features of the home include a partial basement with 3,044 square feet of finished area, central air conditioning, three fireplaces and a 905 square foot attached three-car garage. The property has a 152,024 square foot a site and is located in North Barrington, Cuba Township, Lake County.

Bill and Darlene McGurn appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant called as his witness Alan D. Zielinski. Zielinski is a Certified Residential Real Estate Appraiser licensed in Illinois. Zielinski testified that he has 30 years of valuation experience.

Zielinski testified that he prepared an appraisal of the subject property. The purpose of the appraisal was to develop an opinion of market value of the subject property as of January 1, 2010. Zielinski provided direct testimony regarding the appraisal methodology and final value conclusion. The appraiser relied on the sales comparison approach to value. The appraisal report conveys an estimated market value of \$960,000 as of January 1, 2010.

Under the sales comparison approach to value, the appraiser utilized three suggested sales and one listing located in North Barrington, Lake Barrington and Barrington located from .10 to 2.86 miles from the subject. The dwellings were described as two-story dwellings of brick or brick and cedar exterior construction. The subject was described as being in good condition like comparables #2 and #4. Comparables #1 and #3 were described as average condition. Comparables #1 through #3 have full finished basements and comparable #4 has a full unfinished basement. All the comparables have central air conditioning, one to four fireplaces and three or four-car attached garage. The dwellings are from 7 to 16 years old. The dwellings range in size from 4,355 to 5,590 square feet of living area and are situated on lots that range in size from 64,270 to 133,294 square feet of land area. The comparables sold/listed from April 2009 to December 2009 for prices ranging from \$785,000 to \$1,125,000 or from \$164.41 to \$201.25 per square foot of living area including land.

dwelling size of 6,124 square feet of living area with a schematic drawing. The Board finds the board of review's sketch is more detailed and includes a 58 square foot open frame porch and a 427 square foot wood deck that the appellant's sketch fails to disclose. For these reasons, the Board finds the subject dwelling contains 6,124 square feet of living area.

The appraiser adjusted the comparables for differences when compared to the subject in date of sale/time, site size, view, quality of construction, actual age, condition, above grade rooms, room count, gross living area, basement/finished area, rooms below grade, functional utility, garage/carport, porch/patio/deck, fireplace(s) and basement bath(s). The adjustments resulted in adjusted sale prices ranging from \$866,000 to \$1,091,000 or from \$180.23 to \$210.91 per square foot of living area, land included. Based on the adjusted sale prices, the appraiser concluded the subject had an estimated market value under the sales comparison approach of 960,000.

Also included as evidence was a three-page brief outlining criticisms by the appellant of the Lake County Board of Review hearing and the Cuba Township Assessor.

During cross-examination, Zielinski testified that he made an adjustment for "site size" based on the comparables assessed valuation when compared to the subject's assessed valuation. Zielinski stated that he did not convert the assessed valuation to market value. Zielinski testified that the adjustment for "view" on comparable #3 was based on looking at the data that he had compiled and combining his years of experience to determine the adjustment. Zielinski also testified that he adjusted the "gross living area" for the comparables by a percentage due to the difference between the subject's gross living area in the appraisal and the gross living area on the county's property record card. Zielinski also testified he placed most weight on comparable sale #3.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$363,297. The subject's assessment reflects a market value of \$1,111,680 or \$181.53 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 board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional data. Paulson asserted that: 1) three of the four sales utilized in the appraisal have above ground living area (AGLA) differing from 1% to 7% that was reported in the public records/assessment data; 2) one comparable is a listing and had a gross adjustment of 32%; 3) the appraisal comparables on an unadjusted basis range from \$164.41 to \$201.25 per square foot of living area including land, with the appraisal's market value

for the subject falling below this range at \$156.76 per square foot of living area including land. Therefore, Paulson on behalf of the board of review opined that the concluded market value does not reflect the market value of the subject property as of the January 1, 2010 assessment date.

Representing the board of review was John Paslawsky. Paslawsky called Cuba Deputy Assessor Dinah Binder as a witness.

Binder testified that the subject property is located in a small subdivision off a busy street with vegetative area on the south and west sides of the subdivision.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales identified by the township assessor that were located from 1.31 to 5.05 miles from the subject property. One comparable is located in the same neighborhood code assigned by the assessor as the subject property. One comparable used by the board of review was also utilized by the appellant's appraiser. Binder testified that the comparables selected were as similar as possible to the subject property. The comparables were improved with two-story single family dwellings that ranged in size from 5,358 to 5,637 square feet of living area. The dwellings were of brick or brick and frame exterior construction and were built from 1986 to 2000. Each of the comparables has a full basement with finished area. Each comparable has central air conditioning, four or five fireplaces and a garage ranging in size from 754 to 918 square feet of building area. These properties have sites ranging in size from 84,358 to 127,195 square feet of land area. The comparables sold from June 2009 to February 2010 for prices ranging from \$970,000 to \$1,125,000 or from \$176.81 to \$205.30 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross-examination Paslawsky testified that the subject's neighborhood is sparsely populated and the board of review had to go further in distance to locate comparables in Cuba Township that were similar to the subject property. Paslawsky testified that the greatest amount of weight was placed on comparable #1, which is the appellant's appraisal comparable #3.

Under rebuttal, the appellant submitted a nine page brief from Zielinski criticizing the Lake County Board of Review, Cuba Township Assessor and the Property Tax Appeal Board. The brief claims, among many issues, that the board of review should not

have been granted extensions to submit evidence by the Property Tax Appeal Board. The appellant's rebuttal also included Zielinski's credentials and a review appraisal by Zielinski.

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.

In this appeal, the appellant submitted an appraisal estimating the subject property had a market value of \$960,000 as of January 1, 2010. The appellant's appraisal witness relied on three suggested sales and one listing in estimating the market value of the subject property. The board of review provided three comparable sales in support of the subject's assessment. After reviewing the data and considering the testimony, the Board finds the testimony of the valuation witness was not persuasive. First, the appraiser testified he made adjustments for "site" based on their assessment and not market value. Second, the appraiser adjusted the comparables gross living area by a percentage based on the difference between the subject's gross living area in the appraisal and the gross living area on the county's property record card. Third, the appraiser made an adjustment for "view" based on data he collected and his opinion based on 30 years experience. However, there was no documentation submitted showing how the "view" adjustment was calculated in the appraisal. These unsupported arguments undermined the value conclusion. However, the Board will further examine the raw sales data contained in this record, including the sales in the appellant's appraisal.

The Board finds the record contains six comparables submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparables #1, #2 and #4 due to their considerably smaller dwelling size when compared to the subject. The Board finds the remaining comparables have varying degrees of similarity in location, size, age and features. Due to these similarities the Board gave these comparables more weight. These similar properties sold from

June 2009 to February 2010 for prices ranging from \$970,000 to \$1,125,000 or from \$176.81 to \$205.30 per square foot of living area including land. The subject's assessment reflects a market value of \$1,111,680 or \$181.53 per square foot of living area including land, which falls within the range established by the most similar comparables in this 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.

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.

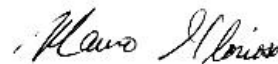
Chairman




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: September 18, 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.