



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

APPELLANT: Rick Robin
DOCKET NO.: 10-03561.001-R-1
PARCEL NO.: 14-03-305-011

The parties of record before the Property Tax Appeal Board are Rick Robin, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$40,751
IMPR.: \$276,045
TOTAL: \$316,796

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 one-story, part two-story and part three-story dwelling of brick and frame exterior construction with 7,514 square feet of living area.¹ The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and two attached garages totaling 1,800 square feet of building area. The property has a 40,597 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

Rick Robin appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating

¹ The Property Tax Appeal Board finds the best evidence of size was presented by the board of review located in the property record card which contained a schematic diagram and the calculations of the subject's size. The appellant submitted an appraisal which included a diagram depicting the size of the subject and the related calculations, but the appraiser was not present to provide testimony on how the calculations were derived.

the subject property had a market value of \$900,000 as of November 3, 2007. The appraiser was not present at the hearing to provide testimony and be cross-examined regarding the appraisal methodology and the final value conclusion.

The appellant also submitted five comparable sales, including their Multiple Listing Service sheets (MLS), in support of the overvaluation argument. These comparables are located from 1.72 to 2.78 miles from the subject property. The comparables were described as two-story single family dwellings of brick exterior construction and were built from 2005 to 2007.² The comparables range in size from 5,667 to 6,222 square feet of living area. Each comparable has a basement with one comparable being a full finished basement, central air conditioning, one to three fireplaces and either a 726 or 782 square foot garage.³ The comparables are situated on lots that range in size from 22,734 to 86,249 square feet of land area.⁴ The comparables sold from June 2009 to June 2010 for prices ranging from \$560,000 to \$700,000 or from \$96.43 to \$122.81 per square foot of living area, land included.

Under cross-examination, Robin testified that the appraisal was submitted only for the square foot calculation and not for the valuation issue. Robin stated that was a third party impartial measurement. Robin acknowledged that the assessor's office had inquired about re-measuring the subject property and he declined.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$316,796. The subject's assessment reflects a market value of \$969,388 or \$129.01 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. Appearing for the board of review was Assistant States Attorney, Tara Ory, John Paslawsky and Penny Herr, Deputy Assessor for Ela Township.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from .93 to 2.64 miles from the subject property. The comparables are improved with two-story single family dwellings of brick, brick and frame or brick and stone exterior construction and were built from 1997 to 2008. The comparables range in size from 5,820 to 7,108 square feet of living area. Each comparable has a basement with one comparable having finished area, central air conditioning, two to four fireplaces and a garage ranging in size from 952 to 1,192 square feet of building area. The comparables are situated on lots that range in size from 40,001 to 130,680 square feet of land area. The comparables sold from May 2008 to August 2011 for prices ranging from \$965,000 to \$1,250,000 or from \$143.55 to \$176.25 per square foot of living area, land included.

Under cross-examination, Herr and Paslawsky both acknowledged that the subject dwelling is measured from the outside and not interior measurements.

² The appellant did not disclose exterior construction type on the grid analysis. This information was obtained from property tax assessment information form submitted by appellant.

³ The appellant did not disclose on the grid analysis that the comparables had central air conditioning. This information was obtained from property tax assessment information form submitted by appellant.

⁴ The appellant did not disclose on the grid analysis the comparables land size. This information was obtained from property tax assessment information form submitted by appellant.

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 parties submitted ten comparables for the Board's consideration. The Board gave no weight to the appellant's appraisal dated November 3, 2007. The appraisal is dated and less indicative of fair market value as of the January 1, 2010 assessment date. The Board gave little weight to the board of review's comparables #4 and #5. These comparables sold in May and July 2008, which are dated and less indicative of fair market value as of the January 1, 2010 assessment date. The Board gave little weight to the board of review comparables #1 and #2. These comparables sold in May and August 2011, well past the subject's January 1, 2010 assessment date to be considered reliable indicators of market value. The Board finds the best evidence of market value to be the appellant's comparables along with the board of review comparable sale #3. These comparable sales sold for prices ranging from \$560,000 to \$1,060,000 or from \$96.43 to \$160.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$969,388 or \$129.01 per square foot of living area, including land, within the range established by the best comparable sales in the record. The Board finds the subject property is superior in dwelling size, basement area and garage size which supports its assessment on an over-all value and on a per square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment is not 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: _____

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: June 24, 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.