



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

APPELLANT: Richard Rogala  
DOCKET NO.: 11-06015.001-R-1  
PARCEL NO.: 07-30-102-047

The parties of record before the Property Tax Appeal Board are Richard Rogala, the appellant, by attorney Patty Fortsas, of Elliott & Associates, P.C. in Des Plaines; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$18,991  
**IMPR.:** \$48,502  
**TOTAL:** \$67,493

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 2011 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 townhouse of brick and frame exterior construction with 2,450 square feet of living area.<sup>1</sup> The dwelling is described as being a "California Model," has a park view and was constructed in 2005. Features of the home include central air conditioning and a two-car garage with 441 square feet of building area. The property has a 2,833 square foot site and is located at 1853 Watercolor Place, Grayslake, Warren Township, Lake County.

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<sup>1</sup> The appellant's appraiser reported a dwelling size of 2,450 square feet of living area with a schematic drawing. The assessing officials reported a dwelling size of 2,582 square feet of living area with a schematic drawing. The Board finds the slight size dispute is not relevant to determining the correct assessment of the subject property based on the evidence in the record.

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation as the basis of the appeal.<sup>2</sup> In support of this argument the appellant submitted an appraisal prepared by Michael J. Sullivan of Realty Valuation Services. Sullivan estimated the subject property had a fee simple market value of \$202,500 as of January 1, 2011.

The appellant called Michael J. Sullivan as a witness. Sullivan is a Certified General Real Estate Appraiser licensed in Illinois and Member of the Appraisal Institute (SRA designation). Sullivan testified that he has been an appraiser for over 34 years. Sullivan testified that he has been appraising residential property in Lake County since 1978 and appraises approximately 200 residential properties a year. Sullivan was tendered as an expert in the appraisal of residential properties for ad valorem tax purposes without objection.

Sullivan testified that he made an interior and exterior inspection of the subject on March 15, 2012.<sup>3</sup> The purpose of the appraisal was to develop an opinion of market value of the subject property as of January 1, 2011. Sullivan provided direct testimony regarding the appraisal methodology and final value conclusion. The appraiser developed two of the three traditional approaches to value. The appraisal report for property located at 1853 Watercolor Place conveys an estimated market value of \$202,500 as of January 1, 2011.

Under the cost approach Sullivan estimated the subject had a site value of \$40,000. The appraiser estimated the replacement cost new of the improvements to be \$221,480 using Marshall & Swift Cost Books. The appraiser estimated the subject had an effective age of 5 years and a total economic life of 60 years. Using the age-life method, physical depreciation was \$17,709. The appraiser calculated the depreciated cost of the building improvements to be \$203,771. The appraiser then added \$5,000 for site improvements and the land value of \$40,000 to arrive at an estimated value under the cost approach of \$248,800.

Under the sales comparison approach to value, the appraiser utilized four suggested sales located in Grayslake within .10-of a mile from the subject. The dwellings were described as two-story single family townhouses of brick and vinyl exterior construction. The comparables have varying degrees of similarity when compared to the subject. The comparables contain either 2,372 or 2,394 square feet of living area and are situated on lots that range in size from .04 to .06 acres of land area. The comparables sold from May 2010 to February 2012 for prices ranging from \$170,000 to \$265,000 or from \$71.01 to \$110.69 per square foot of living area, land included.

The appraiser made adjustments to the comparables for differences when compared to the subject for date of sale, view, condition, gross living area and other (short sale and superior kitchen). The adjustments resulted in adjusted sale prices ranging from \$191,500 to \$231,500 or from \$79.99 to \$96.70 per square foot of living area, land included. Based on the adjusted sale prices, the appraiser estimated the subject property had a fair market value of \$202,500 or \$82.65 per square foot of living area, land included, under the sales comparison approach.

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<sup>2</sup> A consolidated hearing was held under Docket Nos. 11-06015.001-R-1 and 12-004505.001-R-1. Individual decisions will be rendered for each parcel with the applicable evidence presented.

<sup>3</sup> Addendum Page 2, second paragraph of the appraisal addendum states "I have not made a personal inspection of the property that is the subject of this report." There were no interior pictures submitted in the appraisal.

Under reconciliation, the appraiser placed the greatest weight on the sales comparison approach and concluded the final estimate of market value to be \$202,500 as of January 1, 2011.

Under cross-examination, Sullivan testified that he reviewed the property record card with each property under appeal. Sullivan testified that none of the comparable sales used in the appraisal were a "California Model."

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,266. The subject's assessment reflects a market value of \$256,835 or \$104.83 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Lake County of 32.42% as determined by the Illinois Department of Revenue. Representing the board of review was John Paslawsky.

The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional sales data. Paulson asserted that two of the sales in the appraisal were adjusted because they were "short sales," three were adjusted for "lake/park view," one significantly for condition and upgrades, and one was adjusted for date of sale (it was listed and sold subsequent to the 2011 assessment date) - this was a relocation company sale (these homes are usually priced to sell within 30 to 120 days, thus reflect a discounted price). The adjustments do not appear to be supported with any market evidence. Therefore, the Lake County Board of Review does not believe that the evidence submitted supports a reduction of the subject's market value as of January 1, 2011.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from .01 to .08 of a mile from the subject property. One comparable was also utilized by the appellant's appraiser. The comparables were described as two or three-story single family dwellings of frame exterior construction and were built in 2005 or 2006. The comparables range in size from 2,372 to 2,661 square feet of living area and each comparable has central air conditioning and a 420 or 441 square foot attached two-car garage. Two comparables have a fireplace. The comparables are situated on lots that range in size from 1,568 to 2,894 square feet of land area. The comparables sold from May 2010 to December 2013 for prices ranging from \$217,000 to \$265,000 or from \$91.48 to \$111.72 per square foot of living area, land included.

Paslawsky acknowledged that the board of review comparable sales were not adjusted when compared to the subject for differences in amenities, including date of sale.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of the subject's market value to be the appraisal submitted by the appellant for \$202,500. The Board finds the appellant's appraiser provided testimony regarding the selection of the comparables, the adjustment process and final value conclusion. The Board further finds the board of review failed to adequately refute the appraiser's final value conclusion. The subject's assessment reflects a market value of \$256,835, which is greater than the appraised value. Based on this record, the Board finds the subject property had a market value of \$202,500 as of the assessment date at issue. The Board gave less weight to the board of review's unadjusted comparables. Comparables #1 through #4 sold from February 2012 to December 2013, which is less indicative of fair market value as of the subject's January 1, 2011 assessment date. Based on this record, the Board finds a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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.



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Chairman



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Member

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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



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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.