



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

APPELLANT: Michael Nobbe  
DOCKET NO.: 12-01744.001-R-1  
PARCEL NO.: 11-15-408-021

The parties of record before the Property Tax Appeal Board are Michael Nobbe, the appellant, by attorney John C. Graf, of the Law Offices of John Graf in Libertyville; 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:** \$65,629  
**IMPR.:** \$126,831  
**TOTAL:** \$192,460

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 1.75- story dwelling of frame exterior construction with 3,762 square feet of living area. The dwelling was originally constructed in 1945 with an effective age of 1972 due to a remodel in 2006. Features of the home include a 2,158 square foot unfinished basement, central air conditioning, two fireplaces, a 585 square foot bathhouse, a 524 square foot in-ground swimming pool and a 1,607 square foot detached garage. The property has a 55,138 square foot site and is located in Libertyville, Libertyville 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 located within .99 of a mile from the subject property. The comparables have varying degrees of similarity when compared to the subject. The comparables range in size from 2,788 to 3,164 square feet of living area and have sites that range in size from 43,560 to 93,736 square feet of land area. The comparables sold

from January 2012 to April 2012 for prices ranging from \$432,500 to \$495,000 or from \$146.02 to \$177.55 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$192,460. The subject's assessment reflects a market value of \$588,203 or \$156.35 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 located from .62 to 2.44 miles from the subject property. The comparables have varying degrees of similarity when compared to the subject. The comparables range in size from 3,163 to 3,866 per square foot of living area and have sites ranging in size from 43,560 to 93,736 square feet of land area. The comparables sold from January 2011 to August 2012 for prices ranging from \$480,000 to \$727,275 or from \$151.75 to \$192.20 per square foot of living area, including land.

### **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 six comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable #1 along with the board of review comparables #1 and #2. These comparables are considerably newer in age when compared to the subject property. Additionally, board of review comparables #1 and #2 are located over 2 miles from the subject. The Board gave less weight to the appellant's comparable #3 due to its considerably smaller dwelling size when compared to the subject. The Board finds the best evidence of market value to be appellant's comparable sale #2 along with the board of review comparable sale #3. These comparables had varying degrees of similarity when compared to the subject in location and other features. These similar comparables sold for \$462,000 and \$680,000 or \$146.02 and \$192.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$588,203 or \$156.35 per square foot of living area, including land, which is between the best comparable sales in this record. 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.



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Chairman



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Member



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Member



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Member

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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: July 22, 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.