



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

APPELLANT: Arnold Boris
DOCKET NO.: 12-02263.001-R-1
PARCEL NO.: 14-22-201-133

The parties of record before the Property Tax Appeal Board are Arnold Boris, 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: \$51,561
IMPR: \$241,658
TOTAL: \$293,219

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 two-story dwelling of brick construction with 5,146 square feet of living area. The dwelling was constructed in 2000. Features of the home include

an unfinished basement¹, central air conditioning, three fireplaces and an attached 2,566 square foot attached garage. The subject parcel has 56,192 square feet of land area and is located in Kildeer, Ela Township, Lake County.

The appellant, Arnold Boris, appeared before the Property Tax Appeal Board contending overvaluation and assessment inequity as the bases of the appeal. The appellant did not contest the subject's land assessment. In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$810,000 as of January 1, 2013. The appraiser, Darcie Bradshaw, was not present at the hearing for direct and cross-examination regarding the appraisal process and final value conclusion. The appraiser developed the cost approach and the sales comparison approaches in estimating the subject's market value. Under the cost approach, the appraiser calculated an indicated value for the subject of \$827,500. Under the sales comparison approach, the appraiser used six adjusted sales to indicate an estimated value range for the subject property from \$639,825 to \$876,850. The appraiser incorrectly reported the same information from her comparable #1 on her comparable #4. The appraiser considered the sales comparison approach more reliable than the cost approach and reported an opinion of the market value for the subject property of \$810,000 as of January 1, 2013.

In addition, the appellant included a grid analysis containing an additional sale that was not included in his appraisal. This sale occurred in August 2010 for a price of \$712,500.

In support of the assessment inequity argument, the appellant submitted a grid analysis of 12 comparables that have improvement assessments ranging from \$34.10 to \$43.83 per square foot of living area. The subject has an improvement assessment of \$46.96 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's total assessed valuation to \$239,599 or a market value of approximately \$718,869 using the statutory level of assessment.

At the hearing, the board of review's representative objected to consideration of the appraisal since the appraiser was not present to provide testimony and/or be cross-examined with regard to the report.

¹ The appellant's appraiser reports the subject's basement has finished area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$239,219. The subject's assessment reflects a market value of \$896,146 or \$174.14 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. The board of review's comparable #2 is the same property as the appellant's appraisal's comparable #1 and the board of review's comparable #3 is the same property as the appellant's appraisal's comparable #5.

The board of review's comparables had improvement assessment's ranging from \$46.32 to \$50.84 per square foot of living area.

The board of review's representative argued that the appellant's appraiser chose comparables that are not located in the same neighborhood as the subject. In addition, the appellant's appraiser's comparable #6 and the appellant's additional comparable were 2010 sales, which would be dated sales when compared to the subject's January 1, 2012 assessment date.

The board of review's witness, Ela Township Deputy Assessor Shawn Oakley, testified that the subject has a large basement and garage. Oakley also testified that the Ela Township Assessment Office does not adjust for finished basement area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued that the board of review's comparable #1 was a short sale and their comparable #3 is not located in the subject's neighborhood.

In addition, the appellant submitted a revised appraisal that included a seventh comparable, which was previously submitted by the board of review as their comparable #1.

The Board finds it cannot consider the revised appraisal. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable

properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

Conclusion of Law

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds a reduction in the subject's assessment is not warranted.

The appellant contends in part that 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); 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 best sales in this record support the subject's assessment.

As an initial matter, the Property Tax Appeal Board hereby sustains the objection of the board of review with respect to the value conclusion from the appellant's appraisal report. The Board finds that in the absence of the appellant's appraiser at the hearing to address questions as to the selection of the comparables and/or the adjustments made to the comparables in order to arrive at the value conclusion set forth in the appraisal, the Board will consider only the appraisal's raw sales data in its analysis and give no weight to the final value conclusion made by the appraiser. The Board finds the appraisal report is tantamount to hearsay. Illinois courts have held that where hearsay evidence appears in the record, a factual determination based on such evidence and unsupported by other sufficient evidence in the record must be reversed. LaGrange Bank #1713 v. DuPage County Board of Review, 79 Ill. App. 3d 474 (2nd Dist. 1979); Russell v. License Appeal Comm., 133 Ill. App. 2d 594 (1st Dist. 1971). In the absence of the appraiser being available and subject to cross-examination regarding methods used and conclusion(s) drawn, the Board finds that the weight and credibility of the evidence and the value conclusion of \$810,000 as of January 1, 2013 has been significantly diminished.

The parties submitted a total of nine sales for the Board's consideration. The Board gave less weight to the appellant's appraiser's comparable #6 and the appellant's additional comparable due to their sale dates occurring greater than 16 months prior to the subject's January 1, 2012 assessment date. In addition, comparable #6 is significantly older when compared to the subject. The Board finds the remaining comparables submitted by the parties were somewhat similar to the subject in design, size, age and features. The comparables sold from January 2011 to April 2012 for prices ranging from \$653,000 to \$925,000 or from \$132.29 to \$186.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$896,146 or \$174.14 per square foot of living area including land, which is within the range of the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, such as the subject's larger garage, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is justified and no reduction in the subject's assessment is warranted.

As to the appellant's assessment inequity argument, the Board finds the parties submitted a total of 15 comparables for the Board's consideration. The Board finds all the comparables are somewhat similar to the subject in design, size, age and features. The comparables have improvement assessments ranging from \$34.10 to \$50.84 per square foot of living area. The subject's improvement assessment is \$46.96 per square foot of living area, which is within the range of the equity comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, such as the subject's larger garage, the Property Tax Appeal Board finds the subject's improvement assessment is justified and no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 the 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.

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.

Ronald R. Crit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

Member

J.R.

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: January 23, 2015

Allen Castrovillari

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.