



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

APPELLANT: Richard Braun
DOCKET NO.: 12-02283.001-R-1
PARCEL NO.: 15-14-101-005

The parties of record before the Property Tax Appeal Board are Richard Braun, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$55,031
IMPR.: \$201,821
TOTAL: \$256,852

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 single family dwelling of brick exterior construction that contains 4,482 square feet of living area. The dwelling was constructed in 1992. Features of the home include a basement that is partially finished with a recreation room, central air conditioning, one fireplace, a 750 square foot attached garage and a 300 square foot detached garage. The property has an 81,457 square foot

site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends assessment inequity and further contends the value of the subject property is diminished due to an unnatural ongoing flooding problem.

With respect to the assessment inequity argument the appellant submitted information on six comparables he described as being improved with two-story dwellings of wood or stone exterior construction that ranged in size from 3,713 to 5,446 square feet of living area. The dwellings ranged in age from 4 to 25 years old. Each comparable had a finished basement; central air conditioning; 1, 2 or 3 fireplaces; and garages ranging in size from 714 to 977 square feet of building area. These properties had sites ranging in size from 20,909 to 105,851 square feet of land area. The comparables had improvement assessments ranging from \$141,016 to \$234,425 or from \$31.61 to \$54.32 per square foot of above grade living area. The appellant computed the improvements assessments as ranging from \$21.53 to \$33.64 per square foot of total living area when including the basement living area. The comparables had land assessments ranging from \$38,208 to \$61,231 or from \$.52 to \$1.83 per square foot of land area.

As part of his submission the appellant submitted information on three comparables used by the township assessor at the board of review appeal that had improvement assessments that ranged from \$54.32 to \$61.49 per square foot of above grade living area and land assessments that ranged for \$.68 to \$1.55 per square foot of land area.

The appellant asserted that the assessments for the comparables dropped from 2011 to 2012 from 3.1% to 9.5%. He also commented that the comparables used by the assessor at the board of review appeal had assessment decreases from 11% to 12%.

The appellant argued that subject's assessment be reduced to the average market value of the six comparables he submitted and the three assessor comparables. Alternatively he argued the subject's 2012 market value as reflected by the assessment should be reduced by 10%.

The second issue raised by the appellant was flooding caused by water entering the subject property from the Lake County Forest Preserve. Included with the appellant's submission were photographs depicting water on the subject property; letters

dated June 8, 2000, September 4, 2003 and February 6, 2004 explaining the causes of the flooding and the work to correct the flooding; and cost estimates to protect trees and add topsoil to grow grass and to filling the lot with soil. Appellant also submitted an Order entered by the Circuit Court of the Nineteenth Judicial Circuit Lake County, Illinois in General No. 04-L-916, filed on December 3, 2007 in the amount of \$195,834.41 in what appellant described as damages awarded to the appellant in a malpractice suit.

The appellant asserted that based upon the costs to correct the ongoing flooding \$171,018.75 be deducted from the subject's estimated market value of \$834,274 to arrive at an adjusted value of \$663,255, plus an additional 11% deduction based his equity argument. The appellant further requested the Board consider the uncollectable judgment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$278,064. The subject's assessment reflects a market value of \$849,829 or \$189.61 per square foot of above grade living area, land included, using the 2012 three year average median level of assessments for Lake County of 32.72%. The subject property has an improvement assessment of \$223,033 or \$49.76 per square foot of above grade living area. The subject has a land assessment of \$55,031 or \$.68 per square foot of land area.

In rebuttal the board of review provided an assessment grid analysis of the appellant's six comparables disclosing these properties had improvement assessments ranging from \$31.61 to \$54.32 per square foot of above grade living area. The board of review of review also indicated the comparables had land assessments ranging from \$.52 to \$1.83 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings that ranged in size from 4,442 to 5,447 square feet of living area. The comparables were built from 1991 to 2007. Each comparable had a basement with three being finished with recreation rooms. Each had central air conditioning, 1 to 4 fireplaces and attached garages ranging in size from 713 to 1,066 square feet of building area. These comparables had sites ranging in size from 29,621 to 66,647 square feet of land area. Their improvement assessments ranged from \$196,894 to \$272,085 or from \$43.68 to \$59.16 per square

foot of above grade living area. The land assessments ranged from \$.81 to \$2.63 per square foot of land area.

To support the market value reflected by the subject's assessment the board of review provided three comparable sales improved with two-story dwellings that ranged in size from 3,990 to 4,599 square feet of living area. The dwellings were built in 2000 and 2007. Each comparable had a basement with two being finished with recreation rooms, central air conditioning, 2 to 4 fireplaces and attached garages ranging in size from 714 to 1,066 square feet of building area. These properties had sites ranging in size from 20,909 to 66,647 square feet of land area. The sales occurred from March 2011 to January 2012 for prices ranging from \$752,500 to \$1,100,000 or from \$160.64 to \$239.18 per square foot of above grade living area, including land.

The board of review requested the assessment be confirmed.

In rebuttal the appellant commented on the ages and sizes of the comparables provided by the board of review. He also commented that he met with the lead engineer and the Director of Lake County Storm Water Management to discuss correcting the flooding problem. He was informed that a check valve was installed in 2007 in the sewer system exiting his property that was designed to close off the storm water flows off his property.

Conclusion of Law

The appellant argued in part the subject's assessment was excessive when considering the propensity to flood and the costs necessary to remediate the flooding. The Board considers this aspect of the appeal an argument based on overvaluation. 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 sales in this record demonstrate the subject property is overvalued.

The appellant submitted information disclosing the subject property suffered from flooding due to water run-off from property owned by the Lake County Forest Preserve District and inadequate drainage from the subject property. The Board finds the various cost estimates presented by the appellant associated with alleviating the flooding support his assertion the subject property is impacted by flooding but is insufficient to

establish the subject's market value. In order to demonstrate the subject is overvalued the appellant needed to provide an appraisal estimating the subject's market value as of the assessment date at issue considering the purported flooding problem or sales of comparable properties suffering from the same or similar flooding issues. The Property Tax Appeal Board finds the board of review did not address this aspect of the appellant's argument.

Nevertheless, the record did contain information on three comparables sales, appellant's comparable #2 and three sales from the board of review. Board of review comparable sale #1 is the same property as the appellant's comparable #2. These comparables were all newer than the subject property being constructed from 2000 to 2007 and had varying degrees of similarity to the subject property. The sales occurred from March 2011 to January 2012 for prices ranging from \$752,500 to \$1,100,000 or from \$160.64 to \$239.18 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$849,829 or \$189.61 per square foot of above grade living area, land included. The comparable most similar to the subject in location was the common sale submitted by the parties located along the same street as the subject property and within approximately .02 miles from the subject property. The comparable dwelling was constructed in 2007, did not have a finished basement and the property had a significantly smaller lot than the subject property. Board of review comparable sale #2 was also located near the subject property (.24 miles), was constructed in 2007, was improved with a larger home containing 5,447 square feet of living area and had a lot that was relatively similar to the subject's site in size. These two comparables were given most weight due to location. These properties sold for \$752,500 and \$875,000 or \$188.60 and \$160.64 per square foot of living area, including land, respectively. These prices are below the market value reflected by the subject's assessment on a square foot basis. Considering this evidence and the subject's propensity to flood, the Property Tax Appeal Board finds the subject property had a market value of \$785,000 or approximately \$175.15 per square foot of living area, including land, and a reduction is accordingly justified. Since market value has been established the 2012 three year average median level of assessment for Lake County of 32.72% shall apply.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be

proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds after considering the reduction based on the market value finding herein, a further reduction in the subject's assessment based on assessment inequity is not warranted.

The Board finds the record contains ten comparables submitted by the parties. The Board finds the best comparables to be appellant's comparables #3 and #5 and board of review comparables #3 and #4. These four comparable were most similar to the subject in age and relatively similar to the subject in features. These comparables had improvement assessments ranging from \$31.61 to \$53.51 per square foot of above grade living area. After making the adjustment to the subject's improvement assessment based on the market value finding, the subject's improvement assessment of \$45.03 per square foot of above grade living area falls within the range established by the best improved comparables in this record. Based on this record the Board finds the a further reduction in the subject's improvement assessment is not justified.

The Board finds the best land comparables to be appellant's comparables #3 and #5 and board of review comparable #1. These comparables had sites most similar to the subject in size and had land assessments ranging from \$.52 to \$.81 per square foot of land area. The subject's land assessment of \$.68 per square foot of land area falls within the range established by the best land comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed.

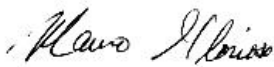
Based on this record the Board finds a reduction in the subject's assessment is justified.

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: _____

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: May 22, 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.