



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

APPELLANT: Terry & Stacy Hanusa  
DOCKET NO.: 12-02736.001-R-1  
PARCEL NO.: 16-11-102-006

The parties of record before the Property Tax Appeal Board are Terry & Stacy Hanusa, the appellants, by attorney Andrew J. Rukavina of The Tax Appeal Company, in Mundelein, 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:** \$97,458  
**IMPR:** \$304,368  
**TOTAL:** \$401,826

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2.5-story dwelling of brick construction with 5,543 square feet of living area. The dwelling was constructed in 1890 and has an effective age of 1995. Features of the home include a full unfinished basement,

central air conditioning,<sup>1</sup> four fireplaces and an attached three-car garage of 651 square feet. The property has a 25,265 square foot site in the original Fort Sheridan historic preservation project with a bluff-top view of Lake Michigan<sup>2</sup> and is in Highland Park, Moraine Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$1,020,000 or \$184.02 per square foot of living area, including land, as of January 1, 2012. Based on this evidence, the appellants requested an assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$401,826. The subject's assessment reflects a market value of \$1,228,075 or \$221.55 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.

The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional data. Paulson asserted that two of the sales in the appraisal were not part of the Fort Sheridan history preservation project and one of the sales was dated being from 2009. Moreover, two of three sales have gross adjustments of 36% and 56%. Therefore, Paulson on behalf of the board of review opined that the appraisal was not a reasonable estimate of the subject's market value as of the assessment date.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales in the subject's development and within .14 of a mile of the subject. The board of review acknowledged that the subject has one of the largest parcels in the area and is only one of seven properties with a view of Lake Michigan. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

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<sup>1</sup> The assessing officials report the dwelling has no air conditioning, but the appellants' appraiser who inspected the dwelling reported that the home has central air conditioning. In light of the inspection of the subject, the Board finds the appellants provided the better evidence of the subject's cooling amenity.

<sup>2</sup> The appellants' appraiser reported the subject had a partial lake view through the tree line to the east. This factual assertion was not rebutted by the board of review.

**Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board has given little weight to the value conclusion of the appellants' appraisal report finding that the appraiser made substantial and inconsistent adjustments in view when considering the subject's "lakeview" and comparing comparables with only residential views. The appraiser made downward adjustments of \$50,000 each to comparables #1 through #3 with residential views, but yet for comparable #4 that also had a residential view, the appraiser made an upward adjustment of \$50,000. Such a substantial and inconsistent adjustment process detracts from the credibility and reliability of the appellants' appraisal report. Therefore, the Property Tax Appeal Board will not consider the value conclusion of the appraisal report and instead will examine the raw sales data presented by both parties.

The Board has also given little weight to appellants' appraisal sale #3 which occurred in October 2009 and thus is remote in time to the valuation date at issue and less likely to be indicative of the subject's market value. The Board has also given reduced weight to appellants' comparables #1 and #2 along with board of review comparable #1 each of which are much newer in age when compared to the subject dwelling. Three of the remaining four comparables necessitates a downward adjustment for basement finish which is not a feature of the subject dwelling. The Board finds the best evidence of market value to be the appellants' appraisal listing #4 along with the board of review comparable sales #2 through #4. The listing and three sales had asking or sales prices ranging from \$193.63 to \$224.22 per square foot of living area, including land, which is a fairly tight range of values.

The subject's assessment reflects a market value of \$1,228,075 or \$221.55 per square foot of living area, including land, which

is within the range established by the best comparable sales in the record on a per-square-foot basis and appears to be well-justified particularly given the subject's much larger land area when compared to these otherwise most similar comparable properties. 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

*Klaus Albino*

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Member

*[Signature]*

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Member

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Member

*Jerry White*

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Acting 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: July 24, 2015

*[Signature]*

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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.