



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

APPELLANT: Milt Robinson
DOCKET NO.: 12-05150.001-R-1
PARCEL NO.: 16-25-104-002

The parties of record before the Property Tax Appeal Board are Milt Robinson, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$166,347
IMPR: \$104,446
TOTAL: \$270,793

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board for the 2011 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 is improved with a two-story dwelling with 3,300 square feet of living area. The dwelling was constructed in 1930. Features of the property include central air conditioning, one fireplace and a garage with 440 square feet of building area. The property has a 30,072 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant filed the appeal explaining that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2011 tax year under Docket Number 11-02974.001-R-1 in which a decision was issued reducing the assessment to \$235,045. The appellant's counsel asserted the appeal was filed directly to the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and that 2011 and 2012 are within the same general assessment period. The appellant requested the subject's assessment be reduced to \$231,472. The appellant also submitted a copy of an appraisal estimating the subject property had a market value of \$725,000 as of January 1, 2011.

The board of review submitted its "Board of Review Notes on Appeal" and a copy of the subject's property record card disclosing the subject had a total assessment of \$270,793.¹ The subject's assessment reflects a market value of \$827,607 or \$250.79 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 a statement from Martin P. Paulson, Clerk of the Lake County Board of Review, indicating the subject property had a total assessment of \$270,793. Paulson asserted that the board of review noted the subject property has remained a non-owner occupied single unit dwelling since its purchase in 2002. The board of review also noted the sales contained in the appellant's appraisal all occurred in 2010 and sold from 16 to 23 months prior to the assessment date. Additionally, the board of review noted that the appellant's appraisal also indicated that at the time of inspection, which was November 13, 2011, the subject was being remodeled and that the opinion of value was based on the "as is" condition prior to the commencement of the remodeling project.

With respect to the subject dwelling, the board of review explained the subject was designed by Frank Lloyd Wright, is on the National Register of Historic Places, and was known as the "Ward W. Willits Gardener's Cottage and Stables." It noted the historical significance was not noted or considered in the appraisal.

¹ The "Board of Review Notes on Appeal" incorrectly indicated the subject property had a total assessment of \$231,472.

In support of the assessment the board of review submitted information on four comparable sales and a current listing of a nearby Frank Lloyd Wright house. The comparable sales were improved with two-story dwellings that ranged in size from 2,833 to 3,904 square feet of living area. The dwellings were constructed from 1924 to 1947. Each comparable had a basement that was partially finished, central air conditioning, 1 to 4 fireplaces and a garage that ranged in size from 380 to 550 square feet of building area. The comparables sold from March 2011 to June 2013 for prices ranging from \$750,000 to \$1,065,000 or from \$218.77 to \$272.80 per square foot of living area, including land.

The board of review listing was improved with a two-story dwelling with 3,013 square feet of living area that was constructed in 1906. This property had an unfinished basement, central air conditioning and two fireplaces. The property was listed for a price of \$799,000 or \$265.18 per square foot of living area, including land.

The board of review requested the subject's assessment be sustained.

Conclusion of Law

First, to the extent the appellant is basing the appeal on a contention of law arguing that the subject's assessment should be reduced pursuant to section 16-185 of the Property Tax Code, the Board finds the evidence in the record does not support a reduction to the subject's assessment on this basis.

The Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal for the 2011 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$235,045. However, the record further disclosed the subject property is not an owner occupied dwelling. The board of review asserted the property was not owner occupied, which was not refuted by the appellant, and the appellant's appraisal indicated both that the property was vacant and that the property was tenant occupied. In order for the reduced assessment established by Property Tax Appeal Board decision to be carried forward during the same general assessment period pursuant to the requirements of section 16-185 of the Property Tax Code, the property in question must be a residence occupied by the owner. Based on the finding that the subject property is not owner occupied, the Board finds section 16-185 of the Property Tax Code is inapplicable.

Alternatively, the appellant appears to 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2, #3 and the listing. The board of review comparable sales sold for prices ranging from \$261.94 to \$272.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$250.79 per square foot of living area, including land, which is below the range established by the best comparable sales in the record, which is justified considering the subject has no basement while each comparable has a basement that is partially finished. The Board also finds the listing is supportive of the subject's assessment. This comparable was also a Frank Lloyd Wright designed dwelling with a list price of \$265.18 per square foot of living area, including land, which is above the market value reflected by the subject's assessment on a square foot basis. The Board gave less weight to the appellant's appraisal as the effective date of the report was one year prior to the assessment date at issue and the value was predicated on sales that did not occur as proximate in time to the assessment date

at issue as did the best sales provided by the board of review. Less weight was given board of review sale #4 due to the date of sale being 18 months after the assessment date at issue. 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.

Chairman

Klaus Albino

Member

[Signature]

Member

Member

Jerry White

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]

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.