



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

APPELLANT: Waldemar & Danuta Slezak
DOCKET NO.: 13-00771.001-R-1
PARCEL NO.: 14-25-309-005

The parties of record before the Property Tax Appeal Board are Waldemar & Danuta Slezak, the appellants, by attorney Scott Shudnow of Shudnow & Shudnow, Ltd., 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: \$56,451
IMPR: \$143,479
TOTAL: \$199,930

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 2013 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 and frame construction with approximately 3,898 square feet of living area. The dwelling was constructed

in 1988 and then was completely rebuilt in 1998 after a fire.¹ Features of the home include a walkout-style basement with finished area, central air conditioning, two fireplaces² and an attached three-car garage of 722 square feet of building area. The home also has a fire sprinkler. The property has a 44,448 square foot site which backs up to a golf course and is located in Long Grove, Ela 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 \$525,000 as of January 1, 2013.

The appraiser identified six comparables sales in developing the sales comparison approach to value. The comparables were located from .09 of a mile to 1.67-miles from the subject property. These properties were described as a Cape Code, a Georgian, a two-story and three, Traditional style dwellings that ranged in size from 3,586 to 4,829 square feet of living area. The dwellings ranged in age from 23 to 37 years old, with comparable #6 having an actual age of 45 years and an effective age of 24 years. Each comparable has a basement with finished area with comparable #6 having a walkout basement. The homes have central air conditioning, one or five fireplaces and a three-car or a four-car garage. Two of the comparables have in-ground swimming pools, two of the comparables have fire sprinklers, one comparable has a tennis court and one comparable has a generator. Comparable #1 was reported to have a golf course view and comparables #4 through #6 were reported to have views of ponds and woods. The sales occurred from August 2011 to January 2013 for prices ranging from \$472,500 to \$650,000 or from \$123.88 to \$157.09 per square foot of living area, including land.

The appraiser made adjustments to the comparables for differences from the subject that was discussed in the

¹ The appellants' appraiser reported both the actual and effective ages of the dwelling as 25 years old; the appraiser did not report any rebuilding after a fire. The assessing officials reported this fire/rebuilding. In rebuttal, counsel for the appellants argued that the board of review provided no documentation to support this purported fire and rebuilding. In further response, the appellants provided a letter from the appraiser who reported that sources initially reflected the date of construction as 1988; after a further review of the assessor's data, the appraiser noted an effective age of 1998. The appraiser was not sure why there was a difference, but suspected it concerned building permits. The appraiser further opined that 15 to 25 year old dwellings have similar effective and economic ages.

² The appellants' appraiser reported two fireplaces whereas the assessing officials reported one fireplace.

Supplemental Addendum to the appraisal report. Adjustments were made for such items as location, lot size, view, quality of construction, age, condition, room count, bathrooms, living area, basement size, rooms below grade, garage size, number of fireplaces and/or other amenities. From this process the appellants' appraiser estimated the comparables had adjusted prices ranging from \$496,500 to \$560,550. Based on these sales the appraiser estimated the subject had a market value under the sales comparison approach of \$525,000.

Based on this evidence, the appellants requested a total 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 \$199,930. The subject's assessment reflects a market value of \$601,474 or \$154.30 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Lake County of 33.24% as determined by the Illinois Department of Revenue.

In response, the board of review submitted a two-page letter from Martin P. Paulson, outlining criticisms of the appellants' appraisal report and arguing in support of the sales presented by the board of review to support the subject's assessment. As to the appraisal report, the first issue was the effective age of the subject dwelling in light of the fire and rebuild of the home discussed in Footnote #1. The property record card for the subject had notations of the demolition due to fire and the correction of effective age given the rebuild after a fire. Given the subject's age after having been rebuilt, Paulson contended that any age adjustments to the comparable sales were not properly calculated. Paulson also argued that the subject's golf course location was not analyzed and four of the comparables were adjusted downward for view of a golf course and pond/woods. Moreover, comparable #1 was adjusted twice for its golf course location and comparable #6 was adjusted downward for its walkout basement feature which is also a feature of the subject dwelling; none of the comparables were adjusted for the lack of a walkout basement. Paulson contended that the condition adjustments of three of the comparables had no substantive support in the report.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .45 of a mile of the subject property. The comparables consist of a one-story and three, two-story dwellings of frame,

brick or frame and brick construction that ranged in size from 3,154 to 4,610 square feet of living area. The dwellings ranged in age from 15 to 44 years old. Each comparable has a full or partial basement, central air conditioning, one to three fireplaces and garage ranging in size from 594 to 863 square feet of building area. The sales occurred from September 2012 to July 2013 for prices ranging from \$525,000 to \$705,000 or from \$149.32 to \$188.68 per square foot of living area, including land.

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

In written rebuttal, as noted above in Footnote #1, the appellants responded to the actual/effective age of the subject dwelling. As part of that response, the appellants' appraiser acknowledged that the age adjustment for comparable sale #1 should be removed as the comparable and the subject are similar in age. As to the sales presented by the board of review, counsel argued that the data consisted of raw, unadjusted comparable sales which were "much younger in age than the subject." Counsel acknowledged that the golf course adjustment on comparable #1 may be in error, but the view adjustments were for "superior pond and wood views and not because of a golf course view." Counsel argued that two of the board of review comparables have much larger parcels than the subject and none of the comparables have been adjusted for differences from the subject in any manner.

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 appellants submitted an appraisal of the subject property which the Property Tax Appeal Board finds lacks credibility for several apparent factual errors in the description of the subject property along with the resulting adjustments and/or failure to properly adjust the comparable properties given the

errors in the subject's descriptive information. To begin, there is no dispute on this record that the subject property is located on a golf course, however, the appellants' appraiser did not report this fact and furthermore, the appraiser made an erroneous downward adjustment to comparable #1 for its golf course location. Moreover, the Board finds that without acknowledging the subject's golf course location, the report also fails to articulate why comparable properties that have pond and/or wood views would merit a downward adjustment as compared to the subject property. The Board also finds that the photographic evidence clearly depicts the subject property as having a walkout basement which the appellants' appraiser did not describe in the report and the appraiser made an erroneous downward adjustment to comparable sale #6 for a walkout basement feature. Having closely examined the appraisal report, the Board finds that for these and other errors and omissions the appraisal report is not a credible and reliable indicator of the subject's estimated market value.

Having discounted the value conclusion of the appraisal report, the Board finds the best evidence of market value to be appellants' appraisal sales #1, #3, #4 and #6 along with board of review sales #1 and #2. The Board has given reduced weight to the remaining comparable sales presented by both parties due to date of sale, age, story height and/or pool amenity differences when compared to the subject property. The six most comparable properties had varying degrees of similarity to the subject and sold between June 2012 and May 2013 for prices ranging from \$472,500 to \$705,000 or from \$131.76 to \$157.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$601,474 or \$154.30 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, 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

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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: December 18, 2015

A. Proctor

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.