



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

APPELLANT: Alling Brown, Administrator
DOCKET NO.: 13-01291.001-R-2 through 13-01291.003-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Alling Brown, Administrator, the appellant, by attorney Thomas Strachan, of Pierson & Strachan P.C., in Lake Bluff, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
13-01291.001-R-2	12-33-211-030	231,089	0	\$231,089
13-01291.002-R-2	12-33-211-035	141,395	0	\$141,395
13-01291.003-R-2	12-33-211-036	136,357	73,485	\$209,842

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from decisions of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments 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.

Preliminary Procedural/Evidentiary Matters

Due to the pleadings in this matter, the Property Tax Appeal Board must first address the appropriate procedural and documentary posture of this matter before analyzing the data and arriving at a determination of the correct assessments of the subject parcels.

Counsel for the appellant Ailing Brown "administrator wwa of the Estate of Charles Brown, deceased," timely filed the instant appeal(s) concerning the three subject parcels. Said appeals were postmarked on March 5, 2014, "certified" that the evidence was attached to the appeal petition, and included three separate appraisals for the three parcels, two were prepared by Richard Wilde with valuation dates of January 1, 2013 and one was prepared by Angela Meyer with a valuation date of January 31, 2012. (See 86 Ill.Admin.Code §1910.30)

By letter dated May 2, 2014, the Property Tax Appeal Board advised counsel for the appellant that the appeal petition had been received, all information necessary to complete the filing had been received, and the Lake County Board of Review was notified of the appeal, having been granted 90 days to submit its responsive evidence. (See 86 Ill.Admin.Code §1910.40)

After a request for additional time to respond, the Lake County Board of Review filed its responsive evidence to the appeal on or about November 19, 2014.

By letter dated December 8, 2014, the Property Tax Appeal Board advised counsel for the appellant a 30-day period was being granted to submit rebuttal evidence. (See 86 Ill.Admin.Code §1910.66)

Next, there were two filings by appellant's counsel. In the cover letter dated January 6, 2015, appellant's counsel stated in pertinent part:

Enclosed are three Appraisals of the above referenced properties prepared by Michael Sullivan which I submit as revised evidence in accordance with the official rules of the Property Tax Appeal Board. I have enclosed a letter summary of the appraisals by Michael Sullivan as additional rebuttal evidence[.] All prior evidence submitted on behalf of the owner in connection with the appeals is hereby withdrawn. (Emphasis added.)

Counsel's letter dated January 7, 2015 included copies of plats that were inadvertently omitted from the aforesaid appraisals. There was no specific procedural rule cited by counsel to support the submission of "revised evidence."

By letter dated February 11, 2015, the Property Tax Appeal Board forwarded the appellant's rebuttal filing to the board of review. By letter dated February 16, 2015, the board of review objected to the appellant's submission of new evidence. In accordance with the procedural rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence **shall not consist of new evidence such as an appraisal** or newly discovered comparable properties. (Emphasis added.) (86 Ill.Admin.Code §1910.66(c)).

The board of review's objection was forwarded to appellant's counsel under procedures for motion practice by a letter from the Property Tax Appeal Board dated March 6, 2015 granting appellant until March 21, 2015 to file a response, if any, to the board of review's motion/objection to the new appraisal evidence. (86 Ill.Admin.Code §1910.64(d)).

By letter dated March 11, 2015, counsel for the appellant responded to the reiterating that he specifically withdrew all prior evidence submitted on behalf of the appellant consisting of two appraisals prepared by Wilde and one appraisal prepared by Meyer. Counsel further stated, "After submission it was discovered that the appraisals did not conform to the rules of the PTAB resulting in errors in the appraised values." After reiterating the valuations of the new appraisal evidence prepared by Sullivan, counsel concluded that, "The above valuations [by Sullivan] are

the only ones to be considered by the Board of Appeals [sic], the earlier appraisals of Wilde and Meyer should be disregarded for purposes of these tax appeals."

Said response of appellant's counsel was forwarded by the Property Tax Appeal Board to the Lake County Board of Review on March 23, 2015 and no further pleadings have been filed by the parties on this issue. The pleadings are ripe for ruling.

The Property Tax Appeal Board finds that procedurally the evidence in this proceeding upon which the appellant has relied to contest the instant assessments consists solely of the Wilde and Meyer appraisals initially filed in this matter, in accordance with the Board's procedural rules:

If the contesting party is unable to submit written or documentary evidence with the petition, the contesting party must submit a written request for an extension of time with the petition. . . . Without a written request for an extension, no evidence will be accepted after the petition is filed. Evidence sent by mail shall be considered as filed on the date postmarked or in accordance with Section 1910.25(b). (86 Ill.Admin.Code §1910.30(g))

In addition, the Board's procedural rules provide that "all written and documentary evidence must be submitted in duplicate with the petition" or provided in triplicate when a change in assessed valuation of \$100,000 or more is requested. (86 Ill.Admin.Code §1910.30(f)) The requirements for the filing of a complete appeal petition are further set forth as follows:

All information required to fully complete the petition shall be furnished by the contesting party at the time the petition is filed. Incomplete petitions and/or a letter shall be returned with an explanation of the reasons for the rejection. The contesting party must resubmit the corrected petition within 30 days after the date of the return of the petition. If the returned petition is not resubmitted within the 30 day period, the appeal will be dismissed from consideration by the Board. Petitions that are not properly signed, petitions that do not state the assessed valuation assigned by the board of review, petitions that do not state the assessed valuation considered correct by the contesting party, and petitions not containing all information as required in this Section, shall be treated as incomplete petitions. Written or documentary evidence will be accepted after receipt of a completed petition only when a written request for an extension of time was filed in accordance with Section 1910.30(g) and granted. (Emphasis added.) (86 Ill.Admin.Code §1910.30(k))

As outlined above and acknowledged by the appellant's counsel of record, the initial filing of the instant appeals included appraisal evidence in the form of appraisals written by Wilde and Meyer. Said evidence was forwarded to the Lake County Board of Review for its response which it provided with its own evidence in support of the assessments of the subject parcels. In rebuttal, the appellant's counsel unilaterally changed the appellant's market value evidence to appraisals prepared by Sullivan.

The Property Tax Appeal Board finds that the appellant is not entitled to revise the evidence in this proceeding as counsel attempted in this matter. To the extent that appellant's filing in

January 2015 was intended to be a request to substitute the appraisal evidence, the Property Tax Appeal Board hereby **denies** such request in light of the board's above-referenced procedural rules.

In light of the procedural rules concerning the filing of appeals by taxpayers/owners and in light of the limitations placed upon rebuttal evidence filings, the Property Tax Appeal Board will not consider the new Sullivan appraisal evidence submitted by appellant in conjunction with the rebuttal argument and the new Sullivan appraisal evidence is hereby **stricken** for purposes of determining the correct assessment of the subject parcels on appeal.

Findings of Fact

The subject property consists of three contiguous parcels. Parcel 12-33-211-030 (hereafter -030) is a vacant residential lot containing 42,137 square feet of land area. Parcel 12-33-211-035 (hereafter -035) is a vacant residential lot containing 18,349 square feet of land area. Parcel 12-33-211-036 (hereinafter -036) is a 17,476 square foot lot which is improved with a two-story dwelling that contains 2,417 square feet of living area and was constructed in 1925. The three parcels combined reflect a total land area of 1.78-acres or approximately 77,692 square feet. The parcels are located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted three separate appraisals for each of the subject parcels that were used to establish values of the properties on the Federal Estate Tax Return filed with the Internal Revenue Service on behalf of the Estate of Charles Brown, deceased. (See cover letter of Attorney Strachan, dated March 6, 2014)

Parcel -030

For parcel -030, the appellant submitted a land appraisal report prepared by Angela T. Meyer, a certified Residential Real Estate Appraiser. The purpose of the appraisal was to estimate the retrospective market value for the purpose of the estate tax reporting for the Estate of Charles Brown with the effective date of January 31, 2012.

As part of the addendum, the appraiser explained the area marketing time exceeds 200 days and limited vacant land or tear down data for the prior three years was available as "developer activity to construct new improvements" was minimal due to the slowing area economy. The appraiser utilized the sales comparison approach to value and analyzed three comparable parcels located from 1.86 to 2.41-miles from the subject property. The comparable parcels range in size from 16,528 to 80,150 square feet of land area. Two of the parcels were located in "west Lake Forest" and one was in "east Lake Forest" like the subject. Each parcel has city water/sewer like the subject with utilities at the street. Two of the parcels were "tear town" [*sic*] and one was vacant land. The properties sold between September 2009 and November 2010 for prices ranging from \$425,000 to \$500,000 or from \$6.24 to \$25.71 per square foot of land area.

As part of the addendum, the appraiser explained that comparable #1 was a tear down that originally listed for \$899,000 as vacant land in 2007; comparable #2 was a tear down on a larger

site which was listed for \$1,079,000 as vacant land in 2008; and comparable #3 was located in nearby Lake Bluff on a smaller undeveloped site with an original listing of \$699,999 in 2008.

The appraiser made adjustments to the comparables for location, site/view and being a "tear town" [*sic*]. From this process, the appraiser opined adjusted sale prices of \$480,000 and \$485,000 or from \$5.99 to \$29.34 per square foot of land area. From this process, the appraiser opined a value for parcel -030 of \$485,000 or \$11.51 per square foot of land area as of January 31, 2012. Based on this evidence, the appellant requested a total assessment for parcel -030 of \$166,840 which would reflect a market value of \$500,570 or \$11.88 per square foot of land area for this parcel.

Parcel -035

For parcel -035, the appellant submitted a land appraisal report prepared by Richard W. Wilde, a certified Residential Real Estate Appraiser. The appraisal was prepared to estimate market value "for the exclusive benefits of the Yarc's and/or their assigns." (See Addendum)¹

The appraiser utilized the sales comparison approach to value and analyzed four comparable parcels located from .10 to .47 of a mile from the subject property. The comparable parcels range in size from 10,600 to 13,645 square feet of land area. Each parcel was noted as "suburban" like the subject. In the comments, the appraiser reported that comparables #1, #2 and #3 were teardowns. The properties sold between May 2010 and May 2013 for prices ranging from \$132,000 to \$210,000 or from \$12.14 to \$19.81 per square foot of land area.

The appraiser made adjustments to the comparables for financing concessions and site/view. From this process, the appraiser opined adjusted sale prices ranging from \$172,000 and \$250,000 or from \$16.17 to \$23.58 per square foot of land area. From this process, the appraiser opined a value for parcel -035 of \$225,000 or \$12.26 per square foot of land area as of January 31, 2013. Based on this evidence, the appellant requested a total assessment for parcel -035 of \$77,557 which would reflect a market value of approximately \$232,671 or \$12.68 per square foot of land area for this parcel.

Parcel -036

For parcel -036, the appellant submitted a land appraisal report prepared by Richard W. Wilde, a certified Residential Real Estate Appraiser. The appraisal was prepared to estimate market value "for the exclusive benefits of the Yarc's and/or their assigns." (See Addendum)² The appraiser opined that parcel -036 was not currently being used for its highest and best use. Furthermore, the appraiser acknowledged the subject parcel is improved with a single-family dwelling which was described as "vacant & severely deteriorated and is a 'teardown'."

¹ On page 1 of the report the "owner/occupant" was identified as Estate of Charles H. Brown, Deceased and the "lender/client" was identified as "c/o Thomas Strachan" who is appellant's attorney in this proceeding.

² On page 1 of the report the "owner/occupant" was identified as Estate of Charles H. Brown, Deceased and the "lender/client" was identified as "c/o Thomas Strachan" who is appellant's attorney in this proceeding.

The appraiser utilized the sales comparison approach to value the subject land and analyzed four comparable parcels located from .28 to .40 of a mile from the subject property. The comparable parcels range in size from 10,600 to 13,645 square feet of land area. Each parcel was noted as "suburban" like the subject. In the comments, the appraiser reported that comparables #1, #2 and #3 were also teardowns and comparable #4 sold as vacant. The properties sold between May 2010 and May 2013 for prices ranging from \$132,000 to \$210,000 or from \$12.14 to \$19.81 per square foot of land area.

The appraiser made adjustments to the comparables for financing concessions and site/view. From this process, the appraiser opined adjusted sale prices ranging from \$167,000 and \$245,000 or from \$15.36 to \$23.11 per square foot of land area. From this process, the appraiser opined a value for parcel -036 of \$210,000 or \$12.02 per square foot of land area, buildings included, as of January 31, 2013. Based on this evidence, the appellant requested a total assessment for parcel -036 of \$72,387 which would reflect a market value of approximately \$217,161 or \$12.43 per square foot of land area, including buildings.

To summarize, the three respective appraisals submitted in this appeal by the appellant reflect a combined market value for the three parcels of \$920,000 or \$11.84 per square foot of land area, including buildings. The appellant requested a combined total assessment for three parcels of \$316,784 which would reflect a market value of approximately \$950,352 or \$12.23 per square foot of land area, including buildings.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject parcels totaling \$582,326. The subject's assessment reflects a market value of \$1,751,883 or \$22.55 per square foot of land area, buildings 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 to the appellant's appraisal evidence in this record, the board of review submitted a letter and data gathered by Martin P. Paulson, Clerk of the Lake County Board of Review. As to the three contiguous parcels, it was noted that a fourth parcel (not on appeal) known as 12-33-211-031 (hereinafter -031) is improved with a two-story (main) residence which utilizes parcel -035 for ingress and egress. Moreover, it was reported that parcel -036, which is located behind parcel -031, contains "a smaller two-story (ancillary) residence." The board of review through the clerk reported the total site area of the three parcels on appeal was 77,692 square feet of land area.³

On behalf of the board of review, the clerk further observed that of the seven comparable sales in the three appraisal reports, two of the sales occurred over three years prior to the assessment date at issue of January 1, 2013; one of the sales was a short sale; one sale was a foreclosure; two of the sales were located approximately 2-miles from the subject neighborhood; one of the comparables reportedly suffers from locational obsolescence due to nearby rail lines; and one sale is located in nearby Lake Bluff. Given the range of sale prices from the comparables in the appraisals of \$6.24 to \$25.71 per square foot of land area, buildings included, and the median

³ Adding the square footage of the individual parcels results in a slightly higher combined total land area of 77,962 square feet.

sale price of \$13.49 per square foot of land area, the board of review opined that the appellant's evidence was not reflective of the subject's fair market value.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales, one of which was also newly listed in September 2014 (pending). The properties were all located in east Lake Forest, like the subject property. The comparables are within 1.11-miles of the subject property and the parcels range in size from 6,775 to 71,438 square feet of land area. Three of the comparables are improved with dwellings and/or a garage, but the analysis of the sales and listing were done on a price per square foot of land area, buildings included. The properties sold or were listed between February 2011 and September 2014 for prices ranging from \$155,000 to \$1,550,000 or from \$16.15 to \$32.80 per square foot of land area.

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

Conclusion of Law

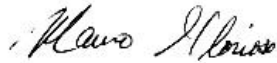
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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.

The Property Tax Appeal Board has given no weight to the three appraisals submitted by the appellant in this proceeding as the appraisals are not credible estimates of the market value of the subject parcels as of January 1, 2013. As to the appraisal prepared by Meyer, the Board finds the sales occurred between September 2009 and November 2010, dates remote in time to the valuation date at issue of January 1, 2013 and thus less likely to be indicative of the subject's estimated market value. Except for one comparable in the Meyer report, the Board further finds that each of the comparable parcels analyzed by the appraisers were smaller land areas than the parcel that was being valued in the respective report.

The Board has also given reduced weight to board of review comparables #2 and #3 as these parcels are also smaller than the parcels on appeal.

For purposes of valuing all three parcels in combination, the Board finds the best evidence of market value to be board of review comparable sales #1, #4 and #5. These board of review comparables range in land area from 40,075 to 71,438 square feet and sold for prices ranging from \$16.15 to \$22.46 per square foot of land area, including buildings. The subject's assessment reflects a market value of \$22.55 per square foot of land area, including buildings, which is supported by the best comparable sales in the record, particularly when noting that the subject property combined consists of 77,692 square feet of land area. 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



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

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: June 24, 2016



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.