



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

APPELLANT: Richard Forster  
DOCKET NO.: 13-01474.001-R-1  
PARCEL NO.: 13-36-310-010

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

Based on the facts and exhibits presented in this matter, 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:** \$19,786  
**IMPR.:** \$53,514  
**TOTAL:** \$73,300

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 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 is improved with a two-story residential duplex of brick construction with approximately 3,000 square feet of living area. The building was constructed in 1963. The subject property has a crawl space foundation. Each unit has central air conditioning, three bedrooms and 1½ bathrooms. The property has a 6,303 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$180,000 as of August 11, 2013. The appraisal was prepared by Donald L. Arceri a Certified Residential Real Estate Appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using three comparable sales improved with one side-by-side duplex and two Victorian style dwellings that were converted into a two-flat building and a three-flat building. The comparables sold from July 2010 to June 2013 for prices

ranging from \$170,000 to \$299,000 or from \$54.84 to \$125.10 per square foot of living area, including land. The appraisal indicted the comparables sold from \$85,000 to \$99,667 per unit; from \$14,167 to \$27,182 per room; or from \$28,333 to \$99,667 per bedroom. The appraiser gave most weight to sale #1 due to its similar all brick duplex structure and design as well as similar bedroom and bathroom counts and features. Based on this evidence the appellant requested the subject's assessment be reduced to \$60,000 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,971. The subject's assessment reflects a market value of \$285,713 or \$95.24 per square foot of living area or \$142,857 per unit, 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 support of its contention of the correct assessment the board of review submitted information on six comparable sales improved with one duplex and five two-flat or three-flat multi-family dwellings. Board of review comparables #3 and #4 were the same properties as appellant's appraisal comparable sales #2 and #3, respectively. The duplex was constructed in 1965, one comparable was described as being "older", and the remaining comparables were constructed from 1888 to 1928. Five of the comparables had unfinished basements; five of the comparables had either a two-car garage or a three-car garage; and four of the comparales had central air conditioning. The sales occurred from July 2010 to December 2013 for prices ranging from \$180,000 to \$364,000 or from \$48.66 to \$181.27 per square foot of building area; \$15,000 to \$30,333 per room; and from \$90,000 to \$182,000 per unit. The board of review indicated that using the mean/median value indicators from the comparables of \$153,000 per unit, \$24,000 per room and \$110 per square results in market value estimates of \$270,000, \$288,000; and \$341,000, respectively, which are supportive of the subject's assessment.

The board of review also noted that appellant's appraisal comparable #1 was a foreclosure (REO) property. The board of review submitted a copy of the Multiple Listing Service (MLS) listing associated with appraisal comparable #1 disclosing the property was described as REO/Lender Owned, Pre-Foreclosure. The board of review also submitted a second MLS listing disclosing that appraisal comparable #1 was listed again on April 17, 2014 for a price of \$310,000 and taken off the market on September 10, 2014, without being sold.

In rebuttal the appellant asserted that board of review sales #3 and #5, selling for \$180,000 and \$200,000, respectively, offer insight into the market for the area. The appellant also submitted an additional comparable in rebuttal located at 336 Russell Street, Barrington. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c)).

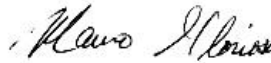
Pursuant to this rule the Property Tax Appeal Board will give no consideration to the new comparable sale submitted by the appellant in rebuttal.

**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 evidence in the record supports a reduction in the subject's assessment.

The record contains an appraisal submitted by the appellant and six comparable sales provided by the board of review. In reviewing the sales in this record the Property Tax Appeal Board finds the best sales to be appraisal comparable sale #1 and board of review sale #6. Both comparables were improved with side-by-side duplexes of brick construction similar to the subject. These comparables were also similar to the subject in age and features. These two comparables sold in June 2013 and December 2013 for prices of \$170,000 and \$265,000 or for \$87,500 and \$132,500 per unit. The subject's assessment reflects a market value of \$285,713 or \$142,857 per unit, including land, which is above the range established by the best comparable sales in the record. Based on this evidence the Board finds a reduction in the subject's assessment is appropriate.

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



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Member

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Member



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Member

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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



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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.