



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

APPELLANT: Richard Bracher
DOCKET NO.: 13-01905.001-R-1
PARCEL NO.: 06-19-102-068

The parties of record before the Property Tax Appeal Board are Richard Bracher, the appellant, by Edward C. Abderholden of Abderholden Law Offices, PC, 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: \$ 1
IMPR.: \$18,952
TOTAL: \$18,953

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 consists of a one-story frame dwelling that has 974 square feet of living area. The dwelling was constructed in 2001. The dwelling features central air conditioning and a 233 square foot garage. The subject property is located in Avon Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted five comparable sales located from .22 to .45 of a mile from the subject. The

comparables had varying degrees of similarity when compared to the subject in dwelling size, age and features. The comparables sold from March 2012 to February 2013 for prices ranging from \$22,500 to \$44,000 or from \$34.00 to \$43.65 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,953. The subject's assessment reflects an estimated market value of \$57,019 or \$58.54 per square foot of living area including land when applying the 2013 three-year average median level of assessment for Lake County of 33.24%. In support of the subject's assessment, the board of review submitted an analysis of four comparable sales and a letter addressing the appeal.

The comparable sales are located from .08 to .40 of a mile from the subject. The board of review asserted the comparables are the same model type as the subject. The comparables had varying degrees of similarity when compared to the subject in dwelling size, age and features. The comparables sold from April 2012 to December 2013 for prices ranging from \$55,000 to \$63,000 or from \$56.47 to \$64.68 per square foot of living area including land.

With respect to the comparables submitted by the appellant, the board of review argued comparables #2 and #3 are smaller in dwelling size than the subject; four of the five comparables have one less bathroom than the subject; comparable #2 does not have a garage; and none of the comparables are the same model type as the subject.

In rebuttal, appellant's counsel argued board of review comparable #3 sold three months after the "township deadline" and cannot be considered¹. The appellant's counsel argued comparable #3 was a "recent rehab" but provided no evidence to support this claim. The appellant's counsel argued comparable #4 supports a reduction in the subject's assessment and comparable #2 was superior to the subject, but provided no further explanation. Finally, the appellant's counsel provided a list of thirteen purported comparable sales with a median per square foot sale price of \$49.60. No descriptions or sale dates were provided for these properties.

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

¹ This sale occurred prior to the deadline to file an appeal before the Property Tax Appeal Board.

sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof.

As an initial matter, the Boards find the rebuttal evidence submitted by the appellant contains limited data for eight new comparable sales and shall not be considered in determining the subject's correct assessment. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

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

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to comparables #2 and #3 submitted by the appellant due to their smaller dwelling size when compared to the subject. Additionally, comparable #2 does not have a garage, inferior to the subject. The Board finds the remaining seven comparables are more similar to the subject in location, design, dwelling size, age and features. They sold for prices ranging from \$32,100 to \$63,000 or from \$34.00 to \$64.68 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$57,019 or \$58.54 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. Therefore, the Board finds no reduction in the subject's assessment is warranted.

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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Heston

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.