



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

APPELLANT: Steven Lopata
DOCKET NO.: 13-02167.001-R-1
PARCEL NO.: 16-16-303-016

The parties of record before the Property Tax Appeal Board are Steven Lopata, the appellant, by attorney 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: \$109,016
IMPR.: \$285,677
TOTAL: \$394,693**

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 contemporary style dwelling with wood siding exterior construction containing 6,822 square feet of living area. The dwelling was constructed in 1989. Features of the home include a 3,433 square foot basement with 2,814 square feet of finished area, central air conditioning, one fireplace and a 902 square foot attached garage. The property has a 41,175 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings of

wood siding or brick exterior construction that ranged in size from 6,098 to 6,772 square feet of living area. The dwellings were constructed from 1942 to 2002. Each comparable had a basement with finished area, central air conditioning, two or three fireplaces and attached garages ranging in size from 962 to 1,116 square feet of building area. The comparables were located from .03 to 1.48 miles from the subject property. The sales occurred from February 2012 to June 2013 for prices ranging from \$810,000 to \$1,200,000 or from \$132.83 to \$178.14 per square foot of above grade living area, including land. The appellant requested the subject's assessment be reduced to \$352,436.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$394,693. The subject's assessment reflects a market value of \$1,187,404 or \$174.06 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings of wood siding or brick exterior construction that ranged in size from 5,031 to 5,296 square feet of living area. The dwellings were constructed from 1993 to 1998. Each comparable had an unfinished basement, central air conditioning, one or two fireplaces and garages ranging in size from 759 to 1,170 square feet of building area. The comparables had sites ranging in size from 15,102 to 80,150 square feet of land area. The comparable properties were located in Highland Park from .202 to .646 of a mile from the subject property. The sales occurred from September 2011 to November 2013 for prices ranging from \$925,000 to \$1,545,000 or from \$174.66 to \$295.07 per square foot of living area, including land.

In rebuttal the board of review asserted that only appellant's comparable #1 sold for less per square foot of living area than the subject property but this home was originally constructed in 1942. It also noted that appellant's comparable #2 was located nearly 1.5 miles from the subject property in neighboring Lake Forest.

The board of review requested confirmation of the subject's assessment.

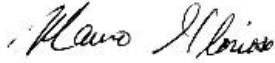
In rebuttal appellant's counsel asserted that board of review sale #1 sold 27 months prior to the lien date and is too attenuated to be valid for determining a property values as of January 1, 2013. The appellant also asserted that board of review comparables #2 through #4 were 23% to 27% smaller than the subject dwelling and each had a finished basement.

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 Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 and board of review comparable sales #2, #3 and #4. These most similar comparables sold for prices ranging from \$925,000 to \$1,200,000 or from \$174.66 to \$188.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,187,404 or \$174.06 per square foot of living area, including land, which is within the overall price range but below the range established by the best comparable sales in this record on a square foot basis. Less weight was given appellant's comparable #1 due to differences from the subject in age. Less weight was given board of review sale #1 due to the fact the sale occurred in September 2011, approximately 15 months prior to 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



Member



Acting Member



Member



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



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.