



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

APPELLANT: Emma Vilker
DOCKET NO.: 13-02215.001-R-1
PARCEL NO.: 16-27-113-013

The parties of record before the Property Tax Appeal Board are Emma Vilker, the appellant, by attorney Timothy Johnston, of Roach Johnston & Thut, in Libertyville, 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: \$33,323
IMPR: \$108,473
TOTAL: \$141,796

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 two-story dwelling of brick construction with 2,369 square feet of living area. The dwelling was constructed in 1948 and has a reported effective age of 1983. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a detached 440 square foot garage. The property has a 7,284 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales. The comparables are located from .23 to .55 of a mile from the subject and consist of parcels ranging

in size from 9,449 to 12,067 square feet of land area. The parcels are improved with two-story brick dwellings that were built between 1947 and 1977. The homes range in size from 2,405 to 2,695 square feet of living area. Features include basements, two of which have finished areas. Each comparable has central air conditioning and four comparables have a fireplace. Four of the comparables have a garage ranging in size from 273 to 484 square feet of building area. The properties sold between October 2011 and February 2013 for prices ranging from \$350,000 to \$393,660 or from \$137.90 to \$159.03 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$121,597 which would reflect a market value of approximately \$364,791.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,796. The subject's assessment reflects a market value of \$426,582 or \$180.07 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 to the appellant's comparables, the board of review contended that each comparable presented by the appellant has an older effective age than the subject dwelling which was remodeled in 2005 and had an addition constructed in 2003. Moreover, four of the basements in the appellant's comparables are smaller than the subject's basement. Appellant's comparable sale #2 was sold in "as-is" condition and comparables #4 and #5 back to railroad tracks. Also attached to the board of review's submissions were property record cards for the appellant's comparables along with Multiple Listing Service data sheets which revealed that comparables #1 and #2 were "Colonial split" dwellings.

Lastly as to the appellant's claim, the board of review noted that the subject property was being offered for sale with the Multiple Listing Service for an asking price of \$529,000 or \$223.30 per square foot of living area, including land.¹

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The comparables are located from .06 to .59 of a mile from the subject and consist of parcels ranging in size from 7,300 to 11,204 square feet of land area. The parcels are improved with a 1.75-story, a two-story and two, "Colonial Split" frame or brick dwellings that were built between 1948 and 1966 with effective ages ranging from 1952 to 1975. The homes range in size from

¹ A copy of the listing reflecting the property was offered as of July 27, 2014 with an asking price of \$560,000. The property was being sold "as-is." The listing had been on the market for 93 days as of the time the document was printed. A copy of the Listing & Property History Report reveals three asking price reductions to a last known asking price of \$529,000 as of October 26, 2014.

2,012 to 2,913 square feet of living area. Features include basements, with finished areas, central air conditioning, one or two fireplaces and a garage ranging in size from 252 to 462 square feet of building area. The properties sold between October 2012 and October 2013 for prices ranging from \$386,600 to \$540,000 or from \$161.76 to \$222.41 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.

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 parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 which sold in October 2011, a date more remote in time to the valuation date at issue of January 1, 2013.

The remaining eight comparables submitted by both parties have varying degrees of similarity to the subject property in land area, age, exterior construction, design, size and/or features. These comparables sold between April 2012 and October 2013 for prices ranging from \$350,000 to \$540,000 or from \$137.90 to \$222.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$426,582 or \$180.07 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After giving due consideration to adjustments to the comparables for differences when compared to the subject, 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.

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.