



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

APPELLANT: Charles Viola
DOCKET NO.: 13-02219.001-R-1
PARCEL NO.: 16-07-104-010

The parties of record before the Property Tax Appeal Board are Charles Viola, 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 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: \$106,666
IMPR: \$60,534
TOTAL: \$167,200

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 dwelling of brick construction with 2,187 square feet of living area. The dwelling was constructed in 1959. Features of the home include a partial unfinished basement, two fireplaces and an attached 529 square foot garage. The property has a 24,803 square foot site and is located in Lake Forest, 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 located from .17 to .72 of a mile from the subject. The comparables consist of one-story frame or brick dwellings that were built between 1949 and 1972. The homes range

in size from 1,887 to 2,943 square feet of living area. One comparable has a full unfinished basement and each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 460 to 754 square feet of building area. The comparables sold between May 2012 and May 2013 for price ranging from \$400,000 to \$530,000 or from \$174.14 to \$211.98 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$149,431 which would reflect a market value of approximately \$448,293 or \$204.98 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$185,802. The subject's assessment reflects a market value of \$558,971 or \$255.59 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 appeal, the board of review submitted a letter outlining criticisms of the comparable sales and addressing details of the comparables presented in support of the assessment along with a grid analysis and supporting documentation.

As to the appellant's comparables, the board of review noted that sales #1 and #2 both lack basements which is a feature of the subject dwelling. As to appellant's comparable #3, the board of review noted the property backs directly to Interstate 94 as shown in a map that was submitted by the board of review.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .71 of a mile from the subject property. The comparables were described one-story brick or frame dwellings that were built between 1956 and 1979. The comparable dwellings range in size from 2,143 to 2,835 square feet of living area. Features of the comparables include basements, one of which has finished area. Each home has central air conditioning, one or two fireplaces and garages ranging in size from 506 to 756 square feet of building area. The comparable properties sold between May 2011 and August 2014 for prices ranging from \$571,000 to \$750,000 or from \$232.45 to \$291.15 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 as each of these homes lacks the basement foundation that is a feature of the subject dwelling. The Board has also given reduced weight to board of review comparables #1, #2 and #4 as these properties sold from 19 months before to 20 months after the valuation date at issue of January 1, 2013, making the sales less indicative of the subject's estimated market value.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sale #3. These comparables are both newer than the subject dwelling and each has central air conditioning which is not a feature of the subject. These two homes are similar to the subject in location, design, dwelling size and basement feature. These most similar comparables sold in October 2012 and August 2013 for prices of \$400,000 and \$659,000 or for \$211.98 and \$232.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$558,971 or \$255.59 per square foot of living area, including land, which is greater than the best comparable sales in this record on a square foot basis and does not appear to be justified when giving due consideration to the subject's date of construction of 1959 and lack of air conditioning. Based on this evidence the Board finds a reduction in the subject's assessment is 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.