



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

APPELLANT: Dorin Grigoras
DOCKET NO.: 13-02224.001-R-1
PARCEL NO.: 16-09-303-028

The parties of record before the Property Tax Appeal Board are Dorin Grigoras, 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: \$78,781
IMPR: \$31,499
TOTAL: \$110,280

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 1,493 square feet of living area. The dwelling was constructed in 1948. Features of the home include a slab foundation, central air conditioning, a fireplace and an attached 294 square foot garage. The property 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 located within 2.92-miles from the

subject. The comparables consist of one-story frame or brick dwellings that were built between 1952 and 1959. The homes range in size from 1,771 to 1,999 square feet of living area. Two of the comparables have basements, one of which has finished area. Each comparable has central air conditioning. Two of the comparables have one and two fireplaces and a garage of either 462 or 528 square feet, respectively. These properties sold between August 2012 and May 2013 for prices ranging from \$278,400 to \$410,000 or from \$157.20 to \$205.10 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$87,580 which would reflect a market value of approximately \$262,740 or \$175.98 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 \$110,280. The subject's assessment reflects a market value of \$331,769 or \$222.22 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 subject property, the board of review reported the subject sold in March 2010 for a price of \$355,000 and again sold in July 2014 for \$420,000. Documentation to support these sales was provided. The board of review further argued that each sale indicated the property was on the open market and transferred between unrelated parties, making the sales arm's length transactions.

In further support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .92 of a mile from the subject property. The comparables were described as one-story brick or frame dwellings that were built between 1954 and 1973. The comparable dwellings range in size from 1,334 to 1,662 square feet of living area. Three of the comparables have basements, two of which have finished areas. Each home has central air conditioning. Three of the comparables have one or two fireplaces and each comparable has a garage ranging in size from 462 to 598 square feet of building area. The comparable properties sold between March 2012 and July 2013 for prices ranging from \$357,500 to \$415,000 or from \$230.45 to \$285.42 per square foot of living area, including land.

Based on this evidence, 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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the comparables with a basement since the subject dwelling does not have a basement. These comparables that were given reduced weight consist of appellant's comparables #1 and #3 along with board of review comparables #2, #3 and #4.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sale #1. These most similar comparables sold in August 2012 and July 2013 for prices of \$410,000 and \$357,500 or for \$205.10 and \$242.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$331,769 or \$222.22 per square foot of living area, including land, which is below these comparables in terms of overall value and above the best comparable sales on a square-foot basis in this record. After considering adjustments to these comparables for differences, 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 Alvares

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.