



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

APPELLANT: Joseph Odzer
DOCKET NO.: 13-02232.001-R-1
PARCEL NO.: 16-32-402-012

The parties of record before the Property Tax Appeal Board are Joseph Odzer, 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: \$46,037
IMPR.: \$67,576
TOTAL: \$113,613

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 1,570 square feet of living area. The dwelling was constructed in 1959. Features of the home include an unfinished basement, central air conditioning and an attached 240 square foot garage. The property is located in Deerfield, 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 .61 of a mile from the subject. The comparables consist of two-story brick or frame dwellings that were built between 1957 and 1960. The homes range

in size from 1,392 to 1,886 square feet of living area. Two of the comparables have basements with finished areas. Each comparable has central air conditioning and a garage. The properties sold between December 2012 and May 2013 for prices ranging from \$191,500 to \$410,000 or from \$137.57 to \$217.39 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$82,678 which would reflect a market value of approximately \$248,034 or \$157.98 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 \$113,613. The subject's assessment reflects a market value of \$341,796 or \$217.70 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, in a letter the board of review noted that appellant's comparable #1 does not have a basement; comparable #2 sold as a short sale with physical condition issues after being on the market for only 1 day with notations in the listing that the home needs work and was sold as-is; and comparable #3 is actually a tri-level dwelling as compared the subject's two-story design. Furthermore, the board of review asserted that the appellant has not presented any evidence of condition issues with regard to the subject property like those of comparable sale #2.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .32 of a mile from the subject. The comparables consist of two-story brick dwellings that were built in 1960. The homes range in size from 1,520 to 1,984 square feet of living area. The comparables have unfinished basements and central air conditioning. Two of the comparables have one and two fireplaces, respectively. Each comparable has a garage of 240 or 300 square feet of building area. The properties sold between June 2011 and August 2013 for prices ranging from \$373,000 to \$400,000 or from \$201.61 to \$251.59 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 seven comparables for consideration by the Property Tax Appeal Board. The Board has given reduced weight to each of the appellant's comparables. Comparable #1 lacks a basement which is a feature of the subject dwelling; comparable #2 was only on the market for 1 day which raises concerns about the arm's length nature of the sale; and comparable #3 is reportedly a tri-level dwelling which was not refuted by the appellant in any rebuttal submission. The Board has also given reduced weight to board of review comparable #3 which sold in 2011, a date more remote in time and thus less likely to be indicative of the subject's estimated market value as of January 1, 2013.

The Board finds the best evidence of market value to be the board of review comparable sales #1, #2 and #4. These most similar comparables were similar in location, age, exterior construction, design, size and/or features when compared to the subject. These three properties sold in July and August 2013 for prices ranging from \$340,000 to \$400,000 or from \$201.61 to \$251.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$341,796 or \$217.70 per square foot of living area, including land, which is within the range established by the best comparable sales both in terms of overall value and on a per-square-foot basis. 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.

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.