



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

APPELLANT: Geoffrey & Janice Kitz
DOCKET NO.: 13-02546.001-R-1
PARCEL NO.: 14-31-309-014

The parties of record before the Property Tax Appeal Board are Geoffrey & Janice Kitz, the appellants, 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: \$40,529
IMPR: \$121,131
TOTAL: \$161,660

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 frame and brick exterior construction with 3,069 square feet of living area. The dwelling was constructed in 1969. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and an attached two-car garage of 567 square feet of building area. The property has a 35,772 square foot site and is located in Barrington, Ela Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted a brief and a grid analysis with information on three comparable sales. In the brief, the appellants argued that the subject property abuts

Lake-Cook Road, a major thoroughfare, and the subject parcel is also adjacent to a subdivision parking lot for the Fox Point pool and tennis courts. Given these external factors of noise and traffic, the appellants contend that the subject property has not be properly valued by the assessing officials. In further support of their contention, the appellants submitted an area map depicting the subject property, the three comparables presented by the appellants and the thoroughfare.

The three comparable sales are located within .23 of a mile from the subject. The comparables consist of a one-story and two, two-story brick or frame dwellings that were 48 or 49 years old. The homes range in size from 2,497 to 3,184 square feet of living area. Features include a basement, central air conditioning, one fireplace and a garage ranging in size from 441 to 529 square feet of building area. The properties sold between January 2011 and March 2013 for prices ranging from \$395,000 to \$440,000 or from \$133.48 to \$176.21 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$145,000 which would reflect a market value of approximately \$435,000 or \$141.74 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 \$161,660. The subject's assessment reflects a market value of \$486,342 or \$158.47 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.

As to the appellants' argument regarding location, the board of review in a letter reported that a negative 15% factor has already been applied to the subject's land assessment for locational issues. Furthermore, as to the land assessment, appellant #1/board of review comparable #2 has the same 15% factor for location as the subject. As to appellants' comparable sales #2 and #3, the board of review argued the properties as two-story homes are dissimilar to the subject one-story dwelling.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, where comparable #2 is the same property as appellants' comparable #1, but with a different sale date and price. The comparables are located within .30 of a mile from the subject. The comparables consist of one-story brick or frame dwellings that were 44 to 48 years old. The homes range in size from 2,999 to 3,184 square feet of living area. Features include an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 483 to 598 square feet of building area. The properties sold between August 2011 and October 2013 for prices ranging from \$520,000 to \$558,000 or from \$170.03 to \$175.25 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.

In written rebuttal consisting of three-pages of single-spaced typed argument, the appellants noted that only the common comparable property abuts to Lake-Cook Road like the subject and which is the appellants' primary basis for disputing the subject assessment.

With the rebuttal, the appellants developed a listing of all 49 sales in the subject subdivision from 2011 through July 2014 and researched to find that three of the homes sold twice as "flipped" properties after investing in improvements. One of those three "flipped" properties in the common property presented by both the appellants and the board of review.

As to the location impact of the thoroughfare, the appellants contend the land assessment negative adjustment factor of 15% only partly reflects the impact on property value. The appellants contend that only four sales in the subdivision abut the thoroughfare; two sales were "unqualified" and one was "flipped," which was the only ranch-style dwelling that sold abutting the thoroughfare. Therefore, the appellants contend with this limited pool of comparables it is difficult to perform an adequate analysis.

Much of the remainder of the rebuttal submission consists of efforts to analyze all of the sales data that were gathered in rebuttal, seek to draw conclusions based on locational differences and analysis of assessments versus sale prices. Without further detailing the information, the Property Tax Appeal Board finds pursuant to its rules that this additional sales data and analyses may not be considered. The Board rules provides that rebuttal evidence is to be restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)).

The appellants concluded that the subject's assessment does not adequately reflect the impacts of both the thoroughfare and the nearby pool/tennis court area and, while the appellants recognized both those factors 30 years ago when the subject property was purchased, "we were able to afford [the property] because of them."

Conclusion of Law

The appellants contend 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 appellants 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 sales of six different properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #3 as this property sold in January 2011, a date approximately 24 months prior to the assessment date at issue in this appeal of January 1, 2013. Similarly, the Board has given reduced weight to board of review comparables #3 and #4 as these sales also occurred remote in time to the valuation date at issue.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #2 along with board of review comparable sales #1 and #2. These three most similar properties sold between October 2012 and October 2013 for prices ranging from \$425,000 to \$558,000 or from \$133.48 to \$176.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$486,342 or \$158.47 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.

Turning now to the appellants' argument regarding the perceived overvaluation in light of the subject's location, on this record the Property Tax Appeal Board has given these arguments little merit because the appellants failed to present any substantive evidence indicating the subject's assessment was incorrect due to this factor. The record market value evidence presented does not support the appellants' claims regarding the purported losses in value, if such loss exists. The Property Tax Appeal Board recognizes the appellants' premise that the subject's value may be affected due to these factors, however, without credible market evidence showing the subject's assessment was not reflective of fair market value, the appellants have failed to show the subject property's assessment was incorrect.

In conclusion, based on the foregoing 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. Hestel

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.