



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

APPELLANT: Robert Morrissey  
DOCKET NO.: 13-03117.001-R-1  
PARCEL NO.: 11-19-318-004

The parties of record before the Property Tax Appeal Board are Robert Morrissey, the appellant, 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:** \$11,090  
**IMPR.:** \$40,360  
**TOTAL:** \$51,450

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) contesting 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 is improved with a tri-level single family dwelling of frame construction with 1,544 square feet of above ground living area. The dwelling was constructed in 1953. Features of the home include a finished lower level and central air conditioning. The property has a 7,746 square foot site and is located in Mundelein, Libertyville 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 improved with two split-level style homes and one tri-level dwelling that ranged in size from 1,080 to 1,119 square feet of above ground living area. The dwellings were constructed from 1958 to 1964. Each comparable has a finished lower level ranging in size from 443 to 648 square feet, central air conditioning and a garage with either 440 or 528 square feet of building area. One comparable has a fireplace. The appellant indicated the comparables were located from .66 of a mile to 1.62 miles from the subject property and had sites ranging in size from 6,750 to 8,202 square feet of land area. The sales occurred from June 2012 and October 2012 for prices ranging from \$100,000 to \$133,300 or from \$89.37 to \$122.29 per square foot of above ground living area.

The appellant further asserted that the subject property is located along a major highway, Route 176, with a daily traffic count of 10,000. He asserted the comparables are not located on a major highway but on quiet inside lots. The appellant asserted the location on a major highway can reduce the value of his property by almost 10% compared to property not located on a major highway.

Based on this evidence the appellant requested the subject's assessment be reduced to \$37,290.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,915. The subject's assessment reflects a market value of \$165,208 or \$107.00 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 rebuttal Martin Paulson, Clerk of the Lake County Board of Review, asserted appellant's sale #1 was a foreclosure sale and sold "as is." He also indicated that none of the appellant's comparables are from the subject's immediate assessment neighborhood. The board of review submitted copies of the property record cards and Multiple Listing Service (MLS) listing sheets associated with each of the appellant's comparable sales.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with tri-level style single family dwellings of wood siding exterior construction that ranged in size from 1,078 to

1,492 square feet of above ground living area. The dwellings were constructed from 1955 to 1977. Each comparable had a finished lower level ranging in size from 550 to 598 square feet. Two comparables had central air conditioning,<sup>1</sup> two comparables each had one fireplace and each comparable had a garage ranging in size from 400 to 528 square feet of building area. The comparables had sites ranging in size from 5,845 to 19,531 square feet of land area. The board of review indicated that comparable #2 was remodeled in 2012 and comparable #3 was remodeled in 2007. The board of review further indicated that comparables #2 and #3 have feeder traffic. The board of review submitted copies of the property record cards and MLS listing sheets associated with each of its comparable sales. These properties sold from December 2012 to November 2013 for prices ranging from \$160,000 to \$169,900 or from \$109.25 to \$153.06 per square foot of living area, including land.

In rebuttal the appellant asserted that board of review comparable #1 was located approximately one mile from the subject on a low traveled street. The appellant stated board of review sale #2 had a lot that was approximately three times larger than the subject site, is described as a gorgeous high end remodel and is located in a more desirable school district than the subject property. With respect to board of review sale #3 the appellant argued this comparable was constructed in 1977 and is a quad-level dwelling with a renovated kitchen and located in a more desirable school district than the subject property.

### 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 sales in the record support a reduction in the subject's assessment.

The record contains six sales submitted by the parties in support of their respective contentions of the correct assessment of the subject property. The board of review argued

---

<sup>1</sup> In its grid analysis the board of review described its comparable #2 as having no central air conditioning; however, the MLS listing described the comparable as having central air conditioning.

in part that appellant's sale #1 sold "as is" and was a foreclosure. Section 1-23 of the Code defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider this sale in revising and correcting the assessment.

The Board finds the comparables most similar to the subject in age were appellant's comparable sales and board of review sales #1 and #2. Each of these comparables was superior to the subject in that each had a garage whereas the subject had no garage. Board of review comparables #1 and #2 also had larger sites than the subject property. The Board further finds that the most similar comparable to the subject with respect to size was board of review sale #2, however, this comparable was described as having been remodeled. The best comparables sold from \$100,000 to \$169,900 or from \$89.37 to \$153.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$165,208 or \$107.00 per square foot of living area, including land. Although the subject's assessment falls within the range established by the comparables, the Board finds a downward adjustment is justified based its condition, the fact the subject has no garage and due its location along a major highway. The Board further finds the subject's assessment reflects a total market value greater than

price commanded for board of review sale #2 of \$163,000, which is most similar to the subject in size but is superior to the subject in land area and condition due to its remodeling. Less weight was given board of review sale #3 due to its newer age as compared to the subject dwelling. Based on this evidence the Board finds a reduction in the subject's assessment is appropriate.

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.

\_\_\_\_\_  
Chairman

*K. L. Fan*

*Klaus Albrecht*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
Acting 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: December 18, 2015

*A. Proctor*

\_\_\_\_\_  
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.