



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

APPELLANT: Donald Robinson
DOCKET NO.: 13-03711.001-R-1
PARCEL NO.: 10-22-304-020

The parties of record before the Property Tax Appeal Board are Donald Robinson, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company, in Mundelein; 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: \$ 31,056
IMPR.: \$ 100,231
TOTAL: \$ 131,287

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 frame dwelling that contains 3,090 square feet of living area. The dwelling was built in 2007. Features include central air conditioning and a 640 square foot three-car attached garage. The subject property has a 14,196 square foot site with a pond view. The subject property is located in Freemont Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of

the subject property estimating a market value of \$380,000 as of January 1, 2013. The appraisal was prepared by Charles Walsh, a state licensed appraiser. The appraiser developed the sales comparison approach to value in arriving at the final opinion of value. The appraiser identified three comparable sales located from .09 to .51 of a mile from the subject. The comparables had varying degrees of similarity when compared to the subject in land area, setting, design, age, dwelling size and features. The comparables sold from May to October of 2012 for prices of \$390,000 or \$400,000 or from \$137.76 to \$147.45 per square foot of living area including land. The appraiser adjusted the comparables for differences to the subject in land area, condition, room count, dwelling size and garage size. After adjustments, the comparables had adjusted sale prices ranging from \$379,065 to \$394,575 or from \$133.90 to \$149.18 per square foot of living area including land. The appraiser concluded the comparables were superior to the subject in upgrades, quality and condition per MLS (Multiple Listing Service) and photographs. Based on the adjusted sales, the appraiser concluded a final value estimate for the subject property of \$380,000 or \$122.97 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$131,287 was disclosed. The subject's assessment reflects an estimated market value of \$394,967 or \$127.82 per square foot of living area including land when applying Lake County's 2013 three-year average median level of assessment of 33.24%. 86 Ill.Admin.Code §1910.50(c)(1).

In response to the appeal, the board of review submitted a photograph of the subject dwelling. The board of review asserted the photographs depicted in the appraisal are not of the subject dwelling and show a lookout basement. The board of review argued the appraiser applied downward adjustments to the comparables for condition (upgraded cabinets, flooring and the like); however, the board of review submitted an enlarged photograph of the subject's kitchen showing similar upgraded features.

In support of the subject's assessment, the board of review submitted four comparable sales. One comparable was also used by the appellant's appraiser. The comparables are located from .05 to .56 of a mile from the subject. The comparables had varying degrees of similarity when compared to the subject in land area, setting, design, age, dwelling size and features. They sold from July 2012 to September 2013 for prices ranging from \$390,000 to \$410,000 or from \$131.33 to \$146.40 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant's attorney argued the subject is located in a 55 or older community where the builder is still competing with existing homeowners on sales of new homes versus

pre-owned.¹ The appellant's attorney also claimed the board of review's comparables have superior features when compared to the subject.

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.

The Board gave little weight to the appraisal submitted by the appellant for several reasons. The Board finds each comparable had a negative \$20,000 adjustment applied for condition due to purported superior upgrades. The appellant's appraiser did not provide any corroborating evidence to support this claim, such as interior photographs of the subject and comparables. Moreover, the photograph of the subject's kitchen submitted by the board of review shows it has upgraded features. Finally, the appraiser concluded the comparables had adjusted sale prices ranging from \$133.90 to \$149.18 per square foot of living area including land, however; the appraiser concluded the subject had a market value of \$122.97 per square foot of living area including land, less than the three adjusted comparable sales on a per square foot basis. These factors undermine the credibility of the appraiser's final value conclusion.

The Board further analyzed the raw sales data for the six comparable sales contained in the record. The Board gave less weight to comparable #3 contained in the appellant's appraisal and comparable #4 submitted by the board of review. These dwellings are somewhat smaller in dwelling size when compared to the subject. The Board finds the remaining four comparables were more similar when compared to the subject in location, land area, setting, design, dwelling size, age, and features. These comparables sold from July 2012 to September 2013 for prices ranging from \$390,000 to \$410,000 or from \$131.33 to \$143.99 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$394,967 or \$127.82 per square foot of living area including land. The subject's estimated market value falls within the range established by the most similar comparable sales contained in the record on an overall basis and below the range on a per square foot basis. After considering logical adjustments to the comparables for differences to the subject, the Board finds no reduction in the subject's assessment is warranted.

¹ Page 3 of appellant's appraisal: "The builder is selling new homes, the new homes do not compete with existing re sales in Grand Dominion."

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. Hertel

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.