



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

APPELLANT: Alfonso Mellijor  
DOCKET NO.: 13-03818.001-R-1  
PARCEL NO.: 16-06-401-008

The parties of record before the Property Tax Appeal Board are Alfonso Mellijor, 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 in this matter, 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:** \$172,061  
**IMPR.:** \$480,056  
**TOTAL:** \$652,117

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 frame construction with 8,221 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement with finished area, central air conditioning, two fireplaces, an elevator, an in-door pool, a 228 square foot bathhouse and an attached 1,032 square foot garage. The property has a 1.78-acre or 77,537 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,700,000 as of January 1, 2013. The retrospective appraisal was prepared by Charles Walsh, a certified appraiser, to estimate fair market value for the owners of the property in fee simple interest. As to the subject dwelling, as part of the Supplemental Addendum, the appraiser wrote

that the subject is located in a gated golf course community. The appraiser's description of the subject dwelling fails to identify the elevator, the in-door pool or the bathhouse as amenities of the property.

The appraiser also wrote that for the sales comparison approach, only closed sales before the effective date of January 1, 2013 were considered in the final estimate of value. However, due to a lack of sales, the appraiser extended the search for comparables to January 1, 2011; of the seven sales that occurred in Ivanhoe between January 2011 and January 2013, the appraiser asserted that three were distress sales. (See Supplemental Addendum) The appraiser further asserted that the market does not support an adjustment for 2011 sales.

In the sales comparison approach to value, the appraiser set forth three comparable sales located from .11 to .56 of a mile from the subject property. The parcels range in size from 60,112 to 70,131 square feet of land area which are improved with two-story stucco or brick dwellings that were 19 to 23 years old. The homes range in size from 5,040 to 5,968 square feet of living area and feature full finished basements, two of which are walkout-style and one of which is an English basement. Each home has central air conditioning, three to five fireplaces and a three-car or a four-car garage. One comparable has a greenhouse. The comparables sold between August 2012 and August 2013 for prices ranging from \$1,200,000 to \$1,762,500 or from \$238.10 to \$295.33 per square foot of living area, including land.

The appraiser made adjustments to the comparables for lot size, quality of construction, age, room count, dwelling size, basement style, garage size, number of fireplaces and/or other amenities. From this process, the appraiser opined adjusted sales prices ranging from \$1,395,860 to \$1,795,680. As to the comparables, the appraiser noted the subject has inferior Dry Vit construction when compared to the brick homes and in the marketplace Dry Vit can result in moisture issues, especially around windows, but then the appraiser stated, "It is not as applicable in the climate in this market place. It requires significantly more maintenance. It is inferior in the market." The appraiser also stated that his comparables #2 and #3 were favored due to lower percentages of net and gross adjustments. From this process, the appraiser opined an estimated market value for the subject of \$1,700,000 as of January 1, 2013.

Based on this evidence, the appellant requested an assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$652,117. The subject's assessment reflects a market value of \$1,957,134 or \$238.07 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 appellant's appraisal evidence, the board of review outlined concerns with the report. The board of review noted that the final value opinion reflecting \$206.79 per square foot of living area, including land, for the subject is less than each of the three comparable sales on a per-square-foot basis. The board of review contends that the appraiser failed to utilize a comparable sale within the development, two sites north of the subject, which sold six months prior to the January 1, 2013 valuation date. Of the comparables in the report, only appraisal sale #1 is located in the subject's immediate subdivision and the appraisal did not address the subject's

locational issues such as being adjacent to Route 43 traffic or backing to the Metra commuter rail line. In summary, the board of review does not agree with the appraisal's value conclusion.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, two of which are also in the appraisal report and three of which are in the subject's immediate development. The comparables are from .08 to .44 of a mile from the subject. The board of review described the subject as being at the corner of Waukegan Road – 4-lane traffic, similar to comparable #1 and that comparable #3 is along the Metra commuter rail line. The parcels range in size from 60,984 to 70,132 square feet of land area and are improved with two-story frame or brick dwellings that were built between 1990 and 2009. The homes range in size from 5,040 to 7,508 square feet of living area and feature basements, two of which have finished areas, central air conditioning, three or four fireplaces and a garage ranging in size from 792 to 1,232 square feet of building area. The comparables sold between August 2012 and October 2013 for prices ranging from \$1,075,000 to \$2,400,000 or from \$198.56 to \$319.66 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 Board finds that the appellant's appraiser failed to adequately describe all of the features and amenities of the subject property which severely detracts from the credibility and reliability of the appraisal report and its associated value conclusion. Therefore, the Board finds the best evidence of market value to be the board of review comparable sales. The board of review comparable sales sold between August 2012 and October 2013 for prices ranging from \$1,075,000 to \$2,400,000 or from \$198.56 to \$319.66 per square foot of living area, including land. The subject dwelling is larger than each of the comparables, has an elevator, an in-door pool and bathhouse amenity that are not present with the comparables, but the subject also has fewer fireplaces than the comparables. The subject's assessment reflects a market value of \$1,957,134 or \$238.07 per square foot of living area, including land, which is within the range established by the best comparable sales in the record which appears to be logical given differences in size and amenities when compared to the subject. 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.



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Chairman



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Member

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Member



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DISSENTING: \_\_\_\_\_

**CERTIFICATION**

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: May 20, 2016



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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.