



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

APPELLANT: Milt Robinson
DOCKET NO.: 13-04592.001-R-1
PARCEL NO.: 16-23-317-029

The parties of record before the Property Tax Appeal Board are Milt Robinson, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC, in Chicago; 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: \$51,405
IMPR.: \$44,205
TOTAL: \$95,610

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed a direct appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 is improved with two dwellings. The main residence consists of a one and one-half story frame dwelling that contains 1,448 square feet of living area. The main residence was built in 1925. Features include a partial unfinished basement. The second dwelling or "coach house" is two-story frame dwelling containing 1,344 square feet of living area that was built in approximately 1950. Features include a 190 square foot integral garage. Both dwellings have a combined 2,792 square feet of living area. The subject property has an 8,514 square foot site. The subject property is located in Moraine 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 parcel estimating a market value of \$140,000 as of January 1, 2011. The appraisal was prepared by Steven Slojowski and Jason Goldberg, both state licensed appraisers. The

appraisers developed the cost and sales comparison approaches to value in arriving at the final opinion of value.

Under the cost approach, a site value of \$312,751 was utilized "per County Tax Assessor," "which in the opinion of the appraiser is too high." However, the appraisers did not present any market evidence to support this opinion. The appraisers concluded the main residence had a depreciated replacement cost new of \$127,200. Site improvements had an "as is" estimated value of \$10,000. Adding these components, the appraisers concluded the subject property had an estimated market value of \$449,951 under the cost approach to value. The appraisers did not calculate the contributory depreciated value of the "coach house" under the cost approach to value.

Under the sales comparison approach to value, the appraisers identified three comparable sales located from .13 to .97 of a mile from the subject. The comparables had varying degrees of similarity when compared to the subject's main residence in land area, design, age, dwelling size and features. The comparables sold from April 2010 to October 2010 for prices ranging from \$130,000 to \$165,000 or from \$73.66 to \$105.87 per square foot of living area including land. The appraisers adjusted the comparables for differences to the subject's main residence in location, room count, dwelling size, and various features. After adjustments, the appraisers concluded a final opinion of value for the subject's main residence of \$140,000. The appraisers did value the "coach house" under the sales comparison approach to value.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$92,266, which reflects an estimated market value of \$276,798.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$95,610 was disclosed. The subject's assessment reflects an estimated market value of \$287,635 or \$103.02 per square foot of combined living area for both dwellings, 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 indicated a field inspection¹ of the subject property was performed by the township assessor. At the time of inspection, it was determined the "coach house" located at the rear of the site, which appeared to be occupied, was not included in prior assessment records nor in the appraisal submitted by the appellant. The "coach house" was added to the assessment records, which was not assessed prior to the 2014 tax year. The property record card for the "coach house" estimates a depreciated replacement cost new value of \$129,648. The board of review submitted photographs of both dwellings.

In support of the subject's assessment, the board of review submitted three comparable sales. The comparables had varying degrees of similarity when compared to the subject in land area, design, age, dwelling size and features. Comparable #1 included a separate 483 square foot "coach house" while comparables #2 and #3 had a primary residence each with an attached apartment with separate entrances. The comparables sold from March 2013 to April 2014 for prices ranging from \$276,000 to \$515,000 or from \$95.63 to \$266.43 per square foot of living

¹ The subject's property record card indicated the inspection occurred in February 20, 2015.

area including land. Based on this evidence, 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.

The Board gave no weight to the appraisal submitted by the appellant. The Board finds the appellant's appraisers failed to include the contributory value of the "coach house" in the final opinion of value. Moreover, the Board finds effective date of the appraisal was January 1, 2011, which is not indicative of market value in relation to the subject's January 1, 2013 assessment date.

The Board finds the comparable sales submitted by the board of review are more probative evidence of the subject's market value. These comparables sold more proximate in time to the subject's January 1, 2013 assessment date and had varying degrees of similarity when compared to the subject in location, land area, design, dwelling size, age, features and use. One comparable had a "coach house" like the subject, while two comparables had a primary residence, each with an attached apartment. They sold for prices ranging from \$276,000 to \$515,000 or from \$95.63 to \$266.43 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$287,635 or \$103.02 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. After considering logical adjustments to the comparables for differences to the subject, the Board finds the subject's assessed value is supported and no reduction is warranted.

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



Member

Member



Member

Member

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: June 24, 2016



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.