



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

APPELLANT: Alan & Laurie Mendelson
DOCKET NO.: 15-02108.001-R-1
PARCEL NO.: 15-28-206-020

The parties of record before the Property Tax Appeal Board are Alan & Laurie Mendelson, the appellants, by attorney Jerrold H. Mayster, of Mayster & Chaimson Ltd 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: \$43,320
IMPR.: \$84,489
TOTAL: \$127,809

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 2015 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 tri-level dwelling of frame exterior construction built in 1988. The dwelling has 1,409 total square feet of living area on the main and upper levels. The lower level has 320 square feet of finished area and there is an unfinished basement under the main level. The dwelling features central air conditioning, a fireplace and a 420 square foot garage. The subject has a 12,713 square foot site. The subject property is located in Buffalo Grove, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$345,000 or \$244.85 per square foot of living¹ area as of January 1, 2015. The appraiser analyzed five

¹ The township assessor claims the subject's dwelling size is 1,409 square feet of living area. The appraiser claims the subject's dwelling size is 1,840 square feet of living area.

comparables that sold from July 2014 through March 2015 for prices ranging from \$312,450 to \$410,000. After adjusting for various differences with the subject, including dwelling size, the comparables adjusted sale prices ranged from \$317,450 to \$376,000 or from \$154.23 to \$195.44 per square foot of living area. Based on this evidence, the appellants requested the subject's assessment be reduced to \$115,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$127,809. The subject's January 1, 2015 assessment reflects an estimated market value of \$385,199 or \$273.38 per square foot of living area including land when applying the 2015 three-year average median level of assessment for Lake County of 33.18%. as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted four comparable sales described as tri-level/split-level dwellings that were built in 1988 or 1989 and ranging in size from 1,379 to 1,888 square feet of living area. They are located a distance of .235 to .393 of a mile from the subject. They feature basements, two with finished area, and have central air conditioning and garages. Three have fireplaces. Comparables #1 and #3 sold in June 2014 and August 2015 for \$409,900 and \$480,000 or for \$297.24 and \$254.24 per square foot of living area including land, respectively. Comparable #2 sold twice, once in August 2013 for \$375,000 or \$266.15 per square foot of living area and again in May 2016 for \$395,000 or \$280.34 per square foot of living area. Comparable #4 was a pending sale with a contract price of \$390,000 or \$276.79 per square foot of living area as of September 2016.

With respect to the appellants' evidence, the board of review argued that only appellants' comparables #2 and #3 were located in the subject's "Old Farm Village" subdivision and they were dissimilar to the subject in that they were 2-story dwellings as compared to the subject's tri-level style.

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 appellants submitted an appraisal estimating the subject property had a market value of \$345,000 or \$244.85 per square foot of living area as of January 1, 2015. The Board gave little weight to the appraisal report. The appraiser included the subject's lower level as living area whereas the township assessor did not, resulting in a discrepancy of 431 square feet between the board of review's dwelling size and the appraiser's dwelling size. In reviewing the building sketch provided by the appraiser, the Board finds the appraiser's sketch shows a two-story dwelling with approximately 1,069 square feet on the first floor and approximately 771 square feet on the second floor, with an unfinished basement of 647 square feet. The property record card and accompanying schematic shows a first floor containing 1,073 square feet, a second floor containing 336 square feet, a lower level containing 420 square feet, and an unfinished basement containing 653 square feet.

Based on this information and the photographic evidence, the Board finds the property record card and schematic the best evidence of dwelling size in the record, and further finds that the subject contains 1,409 square feet of living area. The subject's dwelling size in the appraisal of 1,840 square feet of living area, plus adjustments to the comparables based on this dwelling size, undermines the credibility of the appraisal report. Instead, the Board will analyze the raw sales submitted by both parties.

Less weight was given to the appellants' five comparables and board of review comparable #3 based on dwelling size. The Board also gave less weight to board of review comparables #2 and #4 based on their sale dates which were not proximate to the subject's assessment date of January 1, 2015. The Board finds the best evidence of market value in the record to be board of review comparable sale #1. This comparable was similar to the subject in location, age, style, exterior construction, dwelling size and most features. It sold in June 2014 for \$409,900 or \$297.24 per square foot of living area. The subject's assessment reflects an estimated market value of \$385,199 or \$273.38 per square foot of living area which is less than this most similar comparable sale in the record. Based on this evidence, the Board finds the subject's assessment is supported and no reduction in the subject's assessment 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.

Mario Albino

Chairman

K. L. Ferr

Member

DR

Acting Member

Robert J. Steffen

Member

Dane DeKimo

Acting 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 23, 2017

A. Portel

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.