



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

APPELLANT: Patrick McCann
DOCKET NO.: 15-02192.001-R-1
PARCEL NO.: 16-15-101-002

The parties of record before the Property Tax Appeal Board are Patrick McCann, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$71,999
IMPR.: \$159,287
TOTAL: \$231,286

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 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 2-story dwelling of frame exterior construction built in 1959. The dwelling contains 4,815 square feet of living area.¹ Features of the home include a partial basement with finished area, central air conditioning, a fireplace, an in-ground pool and a 418 square foot garage. The subject's site is approximately 17,100 square feet in size. The subject property is located in Highland Park, Moraine Township, Lake County.

¹ The appraiser claims the subject contains 4,495 square feet of living area and submitted a schematic drawing to support the claim. The assessor reported the subject contains 4,815 square feet of living area and submitted a property record card with schematic to support the dwelling size, and claimed a previous appraisal supported the dwelling size of 4,815 but did not submit any evidence to support the claim. The appraiser's schematic appears to exclude a 6'x29' section of the second floor.

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 \$560,000 or \$116.30 per square foot of living area as of December 8, 2014. The appraiser analyzed four comparables, three of which sold from July through November 2014 for prices ranging from \$497,500 to \$570,000. Comparable #4 was an active listing with an asking price of \$750,000. After adjusting for various differences with the subject's site size, age, dwelling size, basement and pool, the comparables adjusted sale prices ranged from \$554,710 to \$750,180 or from \$154.60 to \$215.01 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$186,648.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$231,286. The subject's January 1, 2015 assessment reflects an estimated market value of \$697,064 or \$144.77 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 three comparables. These comparables are described as 1.75 or 2-story dwellings of brick exterior construction built between 1950 and 1967 and ranging in size from 3,334 to 4,172 square feet of living area. They feature full or partial basements, one with finished area. They have central air conditioning, 1-3 fireplaces and garages that range in size from 546 to 900 square feet of building area. They are located a distance of .14 to .73 of a mile from the subject. They sold from July 2013 to August 2014 for prices ranging from \$788,000 to \$950,000 or from \$190.56 to \$236.35 per square foot of living area including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel compares and contrasts the comparables submitted by both parties.

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.

Initially, the Board finds the correct size of the subject dwelling to be 4,815 square feet of living area based on the schematic drawings submitted by both parties. The appellant submitted an appraisal estimating the subject property had a market value of \$560,000 or \$116.30 per square foot of living area as of December 8, 2014. The Board gave little weight to the appraisal report. The appraiser's comparable #1 dwelling was a split-level design which is dissimilar to the subject's two-story style. No adjustment was made for this difference. Furthermore, the Board's finding of dwelling size undermines the credibility of the appraisal report. Instead, the Board will analyze the raw sales submitted by both parties.

Although none of the comparables submitted by either party closely match the subject in all characteristics, the Board finds the best evidence of market value in the record to be appellant's comparable #3 and board of review comparable #1. Although these dwellings were smaller than the subject, these comparables were similar to the subject in location, age, style, and most features including central air conditioning, fireplaces and basement finish. They sold proximate to the subject's assessment date of January 1, 2015. These comparables sold in August and November 2014 for unadjusted sale prices of \$570,000 and \$788,000 or for \$175.33 and \$236.35 per square foot of living area, respectively. The subject's assessment reflects an estimated market value of \$697,064 or \$144.77 per square foot of living area which is between these two comparables on a total market value basis and below these two comparables on a square foot basis. 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.



Chairman



Member



Acting 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: July 21, 2017



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.