



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

APPELLANT: Pamela Johnson
DOCKET NO.: 15-02236.001-R-1
PARCEL NO.: 16-07-303-051

The parties of record before the Property Tax Appeal Board are Pamela Johnson, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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: \$103,716
IMPR.: \$268,988
TOTAL: \$372,704

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 brick exterior construction built in 1990. The dwelling contains 4,718 square feet of living area. Features of the home include a full basement with finished area, central air conditioning, 2 fireplaces and a 962 square foot garage. The subject's site is approximately 25,659 square feet in size. The subject property 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 \$950,000 or \$201.36 per square foot of living area as of January 1, 2015. The appraiser analyzed six comparables which sold from November 2013 through October 2014 for prices ranging from \$816,500 to \$1,090,000. After adjusting for various differences with the subject regarding site size, room count, dwelling size, finished basement, in-ground pool and other features, the

comparables' adjusted sale prices ranged from \$837,580 to \$1,041,920 or from \$175.96 to \$252.55 per square foot of living area land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$316,666 which would reflect the appraised market value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$372,704. The subject's January 1, 2015 assessment reflects an estimated market value of \$1,123,279 or \$238.08 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 comparables. These comparables are described as a part 1-story and part 1.5-story or 2-story dwellings of brick or frame exterior construction built between 1989 and 1993 and ranging in size from 3,810 to 4,824 square feet of living area. They feature full or partial basements, two with finished area. They have central air conditioning, 1-4 fireplaces and garages that range in size from 654 to 1,008 square feet of building area. They are located a distance of .04 to .22 of a mile from the subject. They sold from July 2014 to June 2015 for prices ranging from \$1,055,000 to \$1,276,000 or from \$264.51 to \$295.43 per square foot of living area including land. The board of review also submitted a memo claiming none of the comparables used in the appraisal were in the subject's "Arbor Ridge" subdivision and five of the comparables were more distant from the subject than the board of review comparables. The board of review also claims the appraiser's land adjustments were not consistent, and that the appraiser did not use sales within the "Arbor Ridge" subdivision even though they were available during the appraisal process.

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 and a reduction in the subject's assessment is not warranted.

The Board gave little weight to the appraisal report based on the proximity of some of the comparables. Four of the comparables used by the appraiser ranged in distance from more than a half-mile to over two miles from the subject. No adjustments were made for distance from the subject. The board of review found comparable sales within a quarter-mile of the subject. The appraiser stated that "due to lack of comparable sales, the search was expanded beyond the immediate neighborhood." However, the board of review presented comparable sales that were located within the subject's subdivision and occurred between July 2014 and June 2015. The appraisal was prepared in September 2015 so these sales should have been available to the appraiser. The Board will instead analyze the raw sales submitted by both parties.

The Board finds the best evidence of market value in the record to be appellant's appraisal sale #4 and board of review comparables #2 and #3. These comparables were similar to the subject in location, site size, age, style, and most features. They sold proximate to the subject's assessment date of January 1, 2015. These comparables sold from March 2014 through June 2015 for unadjusted sale prices ranging from \$816,500 to \$1,276,000 or from \$194.82 to \$295.43 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$1,123,279 or \$238.08 per square foot of living area including land which is within the range established by the most similar comparables in the record on both a total market value basis and 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.