



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

APPELLANT: Suzanne Coates  
DOCKET NO.: 15-02244.001-R-1  
PARCEL NO.: 12-33-117-018

The parties of record before the Property Tax Appeal Board are Suzanne Coates, 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:** \$251,600  
**IMPR.:** \$227,817  
**TOTAL:** \$479,417

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 1978. The dwelling contains 6,758 square feet of living area. Features of the home include a full basement with finished area, central air conditioning, 3 fireplaces and a 702 square foot garage. The subject's site is approximately 41,817 square feet in size. The subject property is located in Lake Forest, Shields 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 \$1,350,000 or \$199.76 per square foot of living area as of January 1, 2015. The appraiser analyzed six comparables which sold from December 2013 through June 2015 for prices ranging from \$1,250,000 to \$1,500,000 or from \$181.18 to \$237.13 per square foot of living area including land. The comparables were located a distance of 1.06 to 3.01 miles from the subject.

After adjusting for various differences with the subject the comparables adjusted sale prices ranged from \$1,171,300 to \$1,414,000. Based on this evidence, the appellant requested the subject's assessment be reduced to \$450,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$479,417. The subject's January 1, 2015 assessment reflects an estimated market value of \$1,444,898 or \$213.81 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 1.75-story or 2-story dwellings of brick exterior construction built between 1954 and 1984 and ranging in size from 5,402 to 8,046 square feet of living area. They feature full or partial basements, three with finished area. They have central air conditioning, 3-5 fireplaces and garages that range in size from 672 to 970 square feet of building area. They are located a distance of .11 to .67 of a mile from the subject. They sold from July 2013 to July 2014 for prices ranging from \$1,650,000 to \$2,600,000 or from \$285.42 to \$384.12 per square foot of living area including land. The board of review also submitted a memo taking issue with the locations of the comparables and their distance from the subject as well as dissimilarities between the comparables and the subject regarding features and adjustments.

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 the comparables. All six of the comparables used by the appraiser were more than a mile and up to three miles from the subject. No adjustments were made for distance from the subject. In addition, comparable #2, to which the appraiser gave "primary consideration", is 50 years older than the subject and sold in December 2013 with no adjustments made for these differences. Comparable #2 is on a slab foundation as compared to the subject's basement with 2,703 square feet of finished area. Although the appraiser did make an adjustment for the slab foundation, no explanation or methodology was submitted to describe the adjustment calculation, which is disputed by the board of review which feels it is "extremely conservative" for this market. 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 .11 to .67 of a mile of the subject 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 board of review comparables #1 and #3. These comparables were similar to the subject in location, site size, exterior construction, age, style, dwelling size and most features. They sold proximate to the subject's assessment date of January 1, 2015. These comparables sold in June and July 2014 sale prices of \$1,750,000 and \$2,075,000 or for \$309.19 and \$384.12 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$1,444,898 or \$213.81 per square foot of living area including land which is below 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.