



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

APPELLANT: Norman Lynn
DOCKET NO.: 15-02247.001-R-1
PARCEL NO.: 16-23-205-011

The parties of record before the Property Tax Appeal Board are Norman Lynn, 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: \$140,640
IMPR.: \$245,171
TOTAL: \$385,811

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 1988. The dwelling contains 5,287 square feet of living area. Features of the home include a full basement with finished area, central air conditioning, 2 fireplaces and a 650 square foot garage. The subject's site is approximately 23,000 square feet in size. The subject property is located in Highland Park, Moraine 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 \$900,000 or \$170.23 per square foot of living area as of January 1, 2015. The appraiser analyzed six comparables which sold from January through November 2014 for prices ranging from \$795,000 to \$1,010,000 or from \$211.92 to \$279.24 per square foot of living area including land. The comparables were located a distance of .11 to 1.70 miles from the subject. After adjusting for

various differences with the subject including site size, view, dwelling size, finished basements and other features, the comparables adjusted sale prices ranged from \$832,360 to \$996,840. Based on this evidence, the appellant requested the subject's assessment be reduced to \$300,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$385,811. The subject's January 1, 2015 assessment reflects an estimated market value of \$1,162,782 or \$219.93 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 five comparables. These comparables are described as 2 or 2½-story dwellings of masonry, stucco or wood exterior construction built between 1923 and 1997 and ranging in size from 4,239 to 5,309 square feet of living area. They feature full or partial finished basements, central air conditioning, 1 or 2 fireplaces and garages that range in size from 546 to 834 square feet of building area. They are located a distance of .35 to 2.38 miles from the subject. They sold from August 2013 to June 2015 for prices ranging from \$1,015,000 to \$1,360,000 or from \$221.72 to \$265.39 per square foot of living area including land. The board of review also submitted a memo taking issue with the ages and/or dwelling sizes of the comparables in the appraisal.

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 ages of five of the six comparables which ranged from 75 years to over 100 years as compared to the subject's age of 27 years. No adjustments were made for this dissimilarity. There were also inconsistencies in the adjustments for site size and finished basements. Comparable #2 had a site size of 11,201 square feet as compared to the subject's site size of 23,000 square feet and received an adjustment of +\$5,000. Comparable #6 had a site size of 10,001 square feet as compared to the subject's site size of 23,000 square feet and received no adjustment. Comparable #1 had an unfinished basement as compared to the subject's finished basement and received an adjustment of +\$10,000. Comparable #5 also had an unfinished basement and received no adjustment. These inconsistencies and omissions undermine the credibility of the appraisal report. Instead, the Board will analyze the raw sales submitted by both parties.

The Board gave less weight to the appellant's comparables and to board of review comparables #2, #4 and #5 based on age of dwelling, dwelling size, proximity to the subject, and/or date of sale. 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 2015 and September 2014 prices of \$1,025,000 and \$1,140,000 or for \$221.72 and \$256.06 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$1,162,782 or \$219.93 per square foot of living area including land which is below the range established by the most similar comparables in the record 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.