



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

APPELLANT: Robert Urbain  
DOCKET NO.: 16-02502.001-R-1  
PARCEL NO.: 15-18-401-033

The parties of record before the Property Tax Appeal Board are Robert Urbain, the appellant, by attorney Michael B. Andre, of Eugene L. Griffin & Associates, 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:** \$53,130  
**IMPR.:** \$145,620  
**TOTAL:** \$198,750

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 2016 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 two-story dwelling of frame exterior construction with 3,594 square feet of living area. The dwelling was constructed in 2000. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a 785 square foot three-car garage. The property has a 30,056 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal report prepared by Gregory Nold, a Certified General Real Estate Appraiser. The purpose of the retrospective appraisal is to estimate fair market value as of January 1, 2016 for ad valorem assessment purposes. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value the appraiser used four comparable sales described as two-

story dwellings ranging in size from 2,999 to 4,322 square feet of living area and are located within .75 of a mile of the subject property. The comparables were built from 1986 to 1992. Additional features of each comparable include a partial or full basement, with one having finished area; central air conditioning; one to three fireplaces; and a two-car or a three-car garage. The properties have sites ranging in size from 10,621 to 46,609 square feet of land area. The comparables sold from March 2014 to December 2015 for prices ranging from \$468,000 to \$550,000 or from \$127.26 to \$156.05 per square foot of living area, including land. After considering adjustments to the comparables for differences when compared to the subject, the appraiser arrived at an estimated market value of \$515,000 or \$143.29 per square foot of living area, including land, as of January 1, 2016. Based on this evidence, the appellant requested a reduction in the subject property's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$198,750. The subject's assessment reflects a market value of \$599,367 or \$166.77 per square foot of living area, land included, when using the 2016 three year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review submitted a detailed grid analysis of the appellant's appraisal comparables noting differences in above grade living area for the appraisal comparables #1 and #3 when compared to the subject. In addition, the board of review depicted appraisal comparable #2 sold in January 2015 instead of May 2014 as reported in the appellant's appraisal report and board of review noted appraisal comparable #4 sold in February 2014 which is 17 months prior to the assessment date. Lastly, the board of review submitted pictures of the subject's enclosed porch from the appraisal report that was not noted in the appraisal analysis.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .87 of a mile of the subject property. The comparables are described as two-story dwellings of brick or wood siding exterior construction that range in size from 3,465 to 4,286 square feet of living area. The dwellings were constructed from 1987 to 2006. Each comparable has a basement, with three having finished area. Features of each comparable include central air conditioning, two fireplaces and a garage ranging in size from 638 to 888 square feet of building area. One comparable has a 589 square foot inground pool. The comparables are situated on sites containing from 18,295 to 54,014 square feet of land area. The comparables sold from May 2015 to August 2016 for prices ranging from \$582,500 to \$810,000 or from \$160.47 to \$195.53 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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.

In support of their arguments before the Board, the appellant submitted an appraisal of the subject property and the board of review provided four comparable sales. The Board gave little weight to the conclusion of value contained in the appellant's appraisal report. The Board finds inconsistencies and errors in the adjustment process utilized in the appraisal report. For example, the appraiser made inconsistent adjustments for land area differences that ranged from \$.30 to \$.56 per square foot of land area without explanation. The Board also finds the appraiser made downward adjustments to comparables #2 and #3 for their larger basements when in fact they are either similar in size or slightly smaller than the subject which would require no adjustment or a slight upward adjustment. In addition, the appraiser incorrectly reported the sale date for appraisal comparable #2 as indicated by the board of review's grid analysis which was not refuted by the appellant. Lastly, the appraiser utilized two comparable sales that were dissimilar in dwelling size and one dated comparable sale that sold in March 2014 when more recent sales more similar in size as demonstrated by the comparables sales provided by the board of review. These factors undermine the credibility of the appraisal's final value conclusion.

The board of review submitted four comparable sales for the Board's consideration. The Board gave less weight to the board of review comparable #3 based on its considerably larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #4. These comparables sold proximate in time to the assessment date at issue and are most similar to the subject in location, design, dwelling size and features though two comparables have superior finished basements and one comparable has an inground pool which would require downward adjustments. The properties sold from June 2015 to August 2016 for prices ranging from \$582,500 to \$687,500 or \$160.47 to \$195.53 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$599,367 or \$166.77 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject such as age and features, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not justified.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

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Chairman



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Member



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Member



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Member



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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: November 19, 2019



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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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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