



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

APPELLANT: Arthur Lavalley  
DOCKET NO.: 16-02710.001-R-1  
PARCEL NO.: 14-33-303-005

The parties of record before the Property Tax Appeal Board are Arthur Lavalley, the appellant; 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:** \$46,568  
**IMPR.:** \$218,411  
**TOTAL:** \$264,979

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 is improved with a two-story dwelling of wood siding exterior construction with 4,400 square feet of living area.<sup>1</sup> The dwelling was constructed in 1992. Features of the home include a full basement with 739 square feet of finished area, central air conditioning, two fireplaces, two wood decks, a gazebo, and a 1,066 square foot three-car attached garage. The property has a 47,511 square foot site.<sup>2</sup> The subject property is located in Ela 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 \$610,000 as of September 13, 2016. The appraisal was prepared by Michael A. Paul, a certified residential

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<sup>1</sup> The Board finds the best evidence of size was presented by the board of review which provided a more detailed and legible schematic diagram of the subject dwelling than contained in the appraisal submitted by the appellant.

<sup>2</sup>The appellant's appraiser misidentified the subject's site as having 15,182 square feet of land area.

real estate appraiser. The appraisal was prepared for refinancing. In estimating the market value of the subject property, the appraiser developed the sales comparison and cost approaches to value.

Under the cost approach, the appraiser concluded the subject property has an estimated market value of \$748,057.

Under the sales comparison approach to value, the appraiser identified three comparable sales and two active listings as of the effective date of the appraisal. The comparables were reported to consist of two story "colonial" or "traditional" dwellings of unknown exterior construction that were 24 to 35 years old. The dwellings range in size from 2,950 to 4,078 square feet of living area and are situated on sites that contain from 1.02 to 1.54 acres of land area. Four comparables have finished basement area and one comparable has a full unfinished basement. Other features include central air conditioning, 1 to 3 fireplaces and three-car garages. One comparable has a swimming pool. The comparables are located from .08 of a mile to 1.04 miles from the subject property. Comparables #1 through #3 sold from November 2015 to September 2016 for prices ranging from \$565,000 to \$612,000 or from \$138.55 to \$205.76 per square foot of living area including land. Comparables #4 and #5 were listed for sale for prices of \$575,000 and \$675,000 or \$171.03 and \$208.08 per square foot of living area including land. The appraiser made adjustments to the comparables for differences from the subject property to arrive at adjusted sale or listing prices ranging from \$603,915 to \$700,227. Based on the adjusted comparable sales, the appraiser concluded the subject property had an estimated market value of \$610,000 as of September 13, 2016.

Under reconciliation of the two approaches to value, the appraiser placed more weight on the sales comparison approach to value. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$264,979. The subject's assessment reflects a market value of \$799,092 or \$181.61 per square foot of living area including land when applying the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

With respect to the appraisal submitted by the appellant, the board of review argued comparable #1 was a foreclosure that sold "as is" according to the Multiple Listing Sheet that was submitted. The board of review argued comparable #2 through #5 are from 23.6% to 32.9% smaller in dwelling size when compared to the subject. Finally, the board of review argued the \$43.00 per square foot dwelling size adjustment applied to the comparable is conservative given that homes typically sell for approximately \$200.00 per square foot of living area. The board of review argued its comparables are more similar when compared to the subject in dwelling size and features.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from .312 of a mile to 1.384 miles from the subject. The comparables are improved with two-story dwellings of wood siding or brick exterior construction that were built from 1987 to 1996. Features include unfinished basements, central

air conditioning, 2 to 5 fireplaces and garages that range in size from 726 to 1,148 square feet of building area. The dwellings range in size from 3,994 to 4,644 square feet of living area and are situated on sites that contain from 51,601 to 69,094 square feet of land area. The comparables sold from January to November of 2015 for prices ranging from \$768,000 to \$950,000 or from \$192.29 to \$208.11 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 argued board of review comparable #1 has water frontage, a walkout basement and a swimming pool. Comparable #2 is located over 1 mile from the subject in a different school district and has a walkout basement. Comparable #3 has water frontage, was fully renovated, has a walkout basement and is located in a different school district than the subject. Comparable #4 has water frontage, a walkout basement and is located almost a mile away from the subject. The appellant submitted Multiple Listing Service sheets to support these claims.

### **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 submitted by the appellant. Comparable #1 sold in "as is" condition as a result of foreclosure, which calls into question the arm's-length nature of the transaction. Comparables #2 through #5 used by the appellant's appraiser are considerably smaller in dwelling size when compared to the subject. Comparable #4 is located over mile from the subject. Additionally, the Board finds the adjustment applied to the comparables of \$43.00 per square foot of living for their different dwelling sizes to be suspect not well supported nor explained in the appraisal report. These factors detract from the weight that can be given the appraisal report and further undermines the value conclusion.

The Board gave less weight to comparables #2 and #3 submitted by the board of review. Comparable #2 is not located in close proximity being 1.384 miles from the subject. Comparable #3 was recently renovated as detailed by the Multiple Listing Service sheet submitted by the appellant in rebuttal. Board finds the best evidence of market value in this record to be comparables #1 and #4 submitted by the board of review. These comparables were relatively similar to the subject in location, land area, design, age, dwelling size and many features, though they have superior walkout basements and water frontage. These comparables sold in January and June of 2015 for prices of \$867,000 and \$950,000 or \$208.11 and \$204.57 per square foot of living area including land, respectively. The subject's assessment reflects a market value of \$799,092 or \$181.61, which is less than the best comparables sales contained in this record. After considering logical adjustments to these comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, 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. 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Arthur Lavallo  
20223 Wallingford  
Deer Park, IL 60010

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085