



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

APPELLANT: Alfred Durband
DOCKET NO.: 16-03267.001-R-1
PARCEL NO.: 13-26-306-024

The parties of record before the Property Tax Appeal Board are Alfred Durband, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$19,091
IMPR.: \$90,519
TOTAL: \$109,610

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 tri-level dwelling of brick and frame exterior construction with 1,724 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement, lower level, central air conditioning, a fireplace and a 516 square foot attached garage. The property has a 16,003 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on three comparable sales located from .08 to 4.66 miles from the subject property. The comparables are described as tri-level or split-level dwellings of frame exterior construction ranging in size from 1,394 to 2,013 square feet of living area. The dwellings were constructed from 1961 to 1975. Two of the comparables have a basement and central air conditioning. Additional features of the homes include a lower level, a fireplace. and a garage

ranging in size from 442 or 574 square feet of building area.¹ The comparables have sites ranging in size from 20,111 to 43,292 square feet of land area. The comparables sold from June 2014 to June 2016 for prices ranging from \$260,000 to \$355,000 or from \$163.93 to \$186.51 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,610. The subject's assessment reflects a market value of \$330,549 or \$191.73 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.

Furthermore, the board of review submitted a grid analysis of appellant's comparables indicating the comparables are older in age with two comparables having a distant location from the subject property. Also, one comparable lacks central air conditioning and has a basement garage.

In support of the subject's assessment, the board of review submitted information on four comparable sales, one of which was submitted by the appellant. They are located from .071 to 4.646 miles from the subject property. The comparables are improved with tri-level dwellings of frame, brick, or frame and brick exterior construction ranging in size from 1,394 to 1,746 square feet of living area. The dwellings were constructed from 1959 to 1962. Two of the comparables have basements. Three of the comparables have central air conditioning and either one or two fireplaces. Additional features of the homes include finished lower levels and a garage ranging in size from 442 to 667 square feet of building area. The comparables have sites ranging in size from 12,549 to 21,831 square feet of land area. The comparables sold from May 2015 to October 2016 for prices ranging from \$260,000 to \$362,000 or from \$183.28 to \$228.25 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.

The Board finds the parties submitted six suggested comparable sales for consideration which includes one comparable utilized by both parties. The Board finds both parties submitted comparables that were all older than the subject. The Board gave less weight to appellant's comparable #3 and #4 due to their superior site size when compared to the subject. Also, the Board gave less weight to appellant's comparable #3 due to its sale occurring in June 2014 which is dated and less indicative of market value as of the January 1, 2016 assessment date.

¹ The Board finds the board of review submitted a grid analysis indicating appellant's comparable #2 had a 574 square foot basement garage.

The Board finds the best evidence of market value to be the parties common comparable along with board of review comparable #2, #3, and #4. These four comparables are most similar in design, site size and features when compared to the subject. They sold from from May 2015 to October 2016 for prices ranging from \$260,000 to \$362,000 or from \$183.28 to \$228.25 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$330,549 or \$191.73 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 adjustments to the comparables for differences, when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment is 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.



Chairman



Member



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: February 13, 2019



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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