



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

APPELLANT: Rob Nourigat
DOCKET NO.: 16-03615.001-R-1
PARCEL NO.: 04-27-108-025

The parties of record before the Property Tax Appeal Board are Rob Nourigat, 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: \$3,852
IMPR.: \$16,386
TOTAL: \$20,238

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 2-story dwelling of wood siding exterior construction with 1,104 square feet of living area. The dwelling was constructed in 1906. Features of the home include a partial unfinished basement, a fireplace and a 440 square foot garage. The property has an 8,800 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparables located in the same neighborhood as the subject and within .83 of a mile of the subject property. The comparables consist of 1.5-story or 2-story dwellings of aluminum siding or wood siding exterior construction ranging in size from 992 to 1,481 square feet of living area. The dwellings were constructed from 1906 to 1988. The appellant reported that one comparable has a crawl space foundation and four comparables have an unfinished basement. In addition, two comparables have central air conditioning, one

comparable has a fireplace and four comparables have a garage ranging in size from 288 to 716 square feet of building area. The comparables have sites ranging in size from 7,500 to 10,482 square feet of land area. The comparables sold from May to November 2015 for prices ranging from \$18,000 to \$75,950 or from \$18.15 to \$54.72 per square foot of living area, including land. Based on the comparable sales evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,238. The subject's assessment reflects a market value of \$61,031 or \$55.28 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 Multiple Listing Service (MLS) listing sheets for the appellant's comparables #1 through #3 that reported these three properties had all sold "As-Is". The board of review contends comparable #1 is back on the market for \$129,000 after significant remodeling; comparable #2 was a bank owned foreclosure sale; and comparable #3 "Needs Some Work" per the MLS listing sheet and also lacks a basement foundation and a garage.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that are in the same subdivision as the subject and located within .35 of a mile of the subject property. Board of review comparable #1 is the same property as the appellant's comparable #5. The comparables were improved with a 1-story, a 1.5-story and two, 2-story dwellings of wood siding exterior construction that range in size from 1,208 to 1,544 square feet of living area. The dwellings were constructed in either 1906 or 1911. Each comparable has an unfinished basement. In addition, three comparables have a garage ranging in size from 360 to 768 square feet of building area. The comparables have sites that range in size from 7,500 to 8,800 square feet of land area. These properties sold from May 2015 to November 2016 for prices ranging from \$75,950 to \$101,900 or from \$54.72 to \$84.28 per square foot of living area, including land.

In further support of its contention of the correct assessment, the board of review reported in its grid analysis that the subject property sold in November 2017 for a price of \$82,000 or \$74.28 per square foot of living area, including land. Additionally, the Multiple Listing Sheet (MLS) submitted by the board of review indicated the subject property was remodeled in the year prior to the sale.

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 no reduction in the subject's assessment is warranted.

As an initial matter, the Board gave less weight to the subject's reported November 2017 sale which occurred 23 months after the lien date at issue and is less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. Furthermore, the board of review failed to provide documentary or substantive evidence to support the contention that the transaction was arms-length in nature. In addition, the Multiple Listing Service (MLS) listing sheet reported that the subject property had been remodeled in the year prior to the sale.

The parties submitted eight suggested comparables, including the parties' common comparable, for the Board's consideration. The Board finds the sale of the appellant's comparable #1 appears to be an outlier due to its considerably lower sale price and sale price per square foot in relation to the other comparables contained in the record. Less weight was also given to the appellant's comparable #2 as the transaction was a short sale, which calls into question the arms-length nature of the transaction. The Board gave less weight to the appellant's comparables #3 and #4 that are dissimilar in age when compared to the subject. In addition, the appellant's comparable #3 lacks a basement foundation and garage unlike the subject. The Board also gave reduced weight to board of review comparable #3 that is a dissimilar one-story design and lacks a garage when compared to the subject.

The Board finds the best evidence of market value to be the parties' common comparable and board of review comparables #2 and #4. Despite that two of the dwellings are larger in size, these comparables are similar to the subject in land area, design, age and some features. These three comparables sold in May 2015 to November 2016 for prices ranging from \$75,950 to \$101,900 or from \$54.72 to \$84.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$61,031 or \$55.28, including land, which is well supported by the most similar comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the 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. 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: September 17, 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

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