



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

APPELLANT: Dorel Nasui
DOCKET NO.: 16-03965.001-R-1
PARCEL NO.: 14-30-106-003

The parties of record before the Property Tax Appeal Board are Dorel Nasui, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$53,829
IMPR.: \$221,348
TOTAL: \$275,177

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 wood exterior construction with 5,259 square feet of living area.¹ The dwelling was constructed in 1980. Features of the home include an unfinished basement, central air conditioning, three fireplaces and an 852-square foot attached garage. The property also has an indoor in-ground pool and an 85,055-square foot site. The property is located in Deer Park, 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 \$790,000 as of January 1, 2016. The appraisal was prepared by Joan L. Fay, a certified residential real

¹ The Board finds the best evidence of dwelling size is contained within the board of review's property record cards as they contain schematic drawings and calculations of the dwelling size.

estate appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

Under the sales comparison approach, the appraiser analyzed three comparable sales and one active listing located from .46 to 1.34 miles from the subject property. The comparables consist of two-story dwellings that range in age from 20 to 44 years old. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 4,106 to 4,592 square feet of living area and are situated on sites that range in size from 31,058 to 57,070 square feet of land area. Three of the comparables sold from February 2014 to July 2015 for prices ranging from \$690,000 to \$825,000 or from \$157.32 to \$200.93 per square foot of living area including land. Comparable #4 was listed for \$674,000 or \$146.78 per square foot of living area including land. The appraiser made adjustments to each comparable for differences from the subject property to arrive at adjusted prices ranging from \$746,800 to \$845,700. The appellant requested the total assessment be reduced to \$263,307 which would reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$275,177. The subject's assessment reflects an estimated market value of \$829,846 or \$157.80 per square foot of living area including land when applying Lake County's 2016 three-year average median level of assessment of 33.16% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted information on four comparable sales located within 1.85 miles from the subject property. The comparables consist of two-story dwellings that were built from 1987 to 2000. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 4,644 to 5,876 square feet of living area and are situated on sites that range in size from 65,450 to 98,114 square feet of land area. The comparables sold from January 2015 to January 2016 for prices ranging from \$851,000 to \$1,205,000 or from \$174.31 to \$209.97 per square foot of living area including land. The board of review submission included property record cards for the subject and its four comparable sales.

The board of review submission also included a memo asserting that the subject property was "physically remeasured in 2012 and the square footage was verified." The appraiser failed to include the living area over the enclosed masonry porch and in-ground pool. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the board of review's submission.

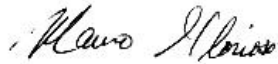
Conclusion of Law

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 record contains an appraisal submitted by the appellant and information on four comparable sales provided by the board of review. The Board gives the final opinion of value found in the appraisal little weight due to lack of adjustments for date of sale in relation to a 2016 market value date. Additionally, the Board gives less weight to the appellant's appraisal as the subject's dwelling size as used by the appraiser is significantly smaller than the actual size of the home. The Board will consider the raw sales data.

The Board gave less weight to the appellant's appraisal comparable sales #1 and #2 due to their 2014 sale dates which are not proximate in time for the January 1, 2016 assessment date at issue. Less weight was also give to appellant's appraisal comparable sale #4 as this property was a listing. The Board finds the remaining appellant's appraisal comparable sale and the four comparables submitted by the board of review sold more proximate in time to the subject's assessment date and are more similar to the subject in location, age, dwelling size, design and features. They sold from January 2015 to January 2016 for prices ranging from \$825,000 to \$1,205,000 or from \$174.31 to \$209.97 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$829,846 or \$157.80 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record on a total market value basis and below the range on a per square foot basis. Based on this evidence the Board finds the subject is not overvalued and a reduction in the 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.



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 18, 2018



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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