



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

APPELLANT: Richard Forster
DOCKET NO.: 16-04403.001-R-1
PARCEL NO.: 13-36-310-010

The parties of record before the Property Tax Appeal Board are Richard Forster, 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: \$23,837
IMPR.: \$55,826
TOTAL: \$79,663

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 residential duplex of brick exterior construction with approximately 3,000 square feet of living area.¹ The building was constructed in 1963 and has a crawl-space foundation. Each unit has central air conditioning, three bedrooms and 1.5 bathrooms. One of the units is owner occupied. The property has a 6,303 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in Barrington; no proximity data was provided as requested in the Section V grid analysis of the Residential Appeal petition. The comparable parcels range in size from 5,898 to 8,604 square feet of land area and have each been improved with a "two-story, two-flat" residential building of frame, masonry or frame and

¹ The parties have a slight size discrepancy of 100 square feet in their respective filings. The Property Tax Appeal Board finds this dispute does not prevent a determination of the correct assessment on this record.

masonry exterior construction. The appellant reported that comparable #1 has three units and the remaining comparables each have two units. The buildings range in age from 28 to 116 years old and range in size from 2,400 to 3,569 square feet of building area. Comparables #3 and #4 each have a basement, one of which has finished area. Two of the comparables have air conditioning and three of the comparables have garages of either 400 or 900 square feet of building area. The comparables sold between January 2012 and February 2015 for prices ranging from \$138,611 to \$200,000 or from \$69,306 to \$100,000 per unit or from \$38.90 to \$77.80 per square foot of building area, including land.

Based on this evidence, the appellant requested a total assessment of \$58,000 which would reflect a market value of \$174,017 or \$58.01 per square foot of building area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,663. The subject's assessment reflects a market value of \$240,238 or \$120,119 per unit or \$80.08 per square foot of building 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 support of its contention of the correct assessment the board of review submitted information on three comparable sales, where comparables #1 and #2 were associated parcels. The three comparable properties are located within .348 of a mile of the subject property. The comparable parcels range in size from 3,112 to 9,518 square feet of land area and have each been improved with either a one-story, a two-story or a tri-level, two-unit, residential building of brick or wood siding exterior construction. The buildings range in age from 53 to 60 years old and range in size from 1,792 to 2,110 square feet of building area. Comparables #1/#2 have finished lower levels and comparables #3 and #4 each have a finished basement which is one of the living units. Each comparable has air conditioning and comparable #3 has two fireplaces. The three comparables sold between July 2015 and January 2017 for prices ranging from \$277,500 to \$306,000 or from \$138,750 to \$153,000 per unit or from \$145.02 to \$156.93 per square foot of building area, including land.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant argued that the market appeal of the subject property is negatively impacted by its crawl-space foundation (lack of a basement) and lack of a garage for personal property storage. The appellant also noted the wide range of sales prices that were presented by the board of review and, what the appellant perceives, as selective application of sales prices in determining assessments in the township. As part of the rebuttal the appellant submitted data concerning the November 2013 sale of 318 Washington Street, Barrington. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides that rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the sale of 318 Washington Street submitted by appellant in conjunction with his rebuttal argument.

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 parties provided a total of seven comparable sales, where one of the board of review properties consists of two parcels that were identified as comparables #1/#2, in order to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #3 and #4 as these properties sold in 2012 and 2013, dates that are remote in time to the valuation date at issue of January 1, 2016 and thus, less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be appellant's comparable sale #1 along with the three board of review comparable sales. These most similar comparables sold between February 2015 and January 2017 for prices ranging from \$138,611 to \$306,000 or from \$69,306 to \$153,000 per unit or from \$38.90 to \$156.93 per square foot of building area, including land. The subject's assessment reflects a market value of \$240,238 or \$120,119 per unit or \$80.08 per square foot of building area, including land, which is below the range established by the best comparable sales in this record in terms of both overall value and per-unit value and is well-supported by these comparables on a per-square-foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds 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.

Chairman



Member



Member



Member



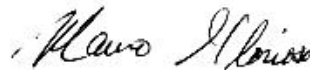
Member

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: January 21, 2020



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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