



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

APPELLANT: Harold Marshall
DOCKET NO.: 16-04846.001-R-3
PARCEL NO.: 12-28-207-014

The parties of record before the Property Tax Appeal Board are Harold Marshall, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds *a reduction* 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: \$273,355
IMPR.: \$590,920
TOTAL: \$864,275

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 part one-story and two-story dwelling of brick exterior construction with 5,372 square feet of living area.¹ The dwelling was constructed in 2007. Features of the home include a full basement with a finished area, central air-conditioning, five fireplaces and a 576-square foot garage. The property is located in Lake Forest, Shields Township, Lake County.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvements and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on four equity comparables and eight sales comparables. The equity comparables have the same neighborhood

¹ Although both parties characterized the subject as a two-story dwelling, according to the drawing of the dwelling contained on the property record card, the dwelling is comprised of a 1,426 square foot two-story portion and two one-story wings containing 1,203 and 1,317 square feet, respectively.

code as the subject and are located from 0.20 to .42 of a mile from the subject. The lots are improved with two-story dwellings ranging in size from 4,382 to 5,369 square feet of living area. The homes were built from 1998 to 2014 and feature full basements.² The comparables have improvement assessments ranging from \$299,855 to \$405,918 or from \$55.85 to \$85.68 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$216,856 or \$40.37 per square foot of living area.

In support of the overvaluation argument, appellant's attorney submitted information on eight comparable sales located from 0.77 of a mile to 2.7 miles from the subject. They consist of two-story single-family dwellings of brick or wood siding exterior construction situated on lots ranging in size from 18,931 to 68,180 square feet of land area. The dwellings were constructed from 1998 to 2007 and range in size from 4,298 to 6,135 square feet of living area and have full basements with finished area, one to five fireplaces, and garages ranging in size from 648 to 1,248 square feet of building area. The comparables sold from September 2015 to December 2016 for prices ranging from \$775,000 to \$1,700,000 or from \$126.32 to \$395.53 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$490,211 reflecting a market value of approximately \$1,470,633 or \$273.76 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$900,041, which reflects a market value of \$2,714,237 or \$505.26 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. The subject has an improvement assessment of \$626,686 or \$116.66 per square foot of living area,

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables and four comparable sales, two properties of which were used in support of both arguments. The eight equity comparables are located from .155 of a mile to 1.618 miles from the subject. The comparables are improved with one, 1-1/2-story dwelling, one, two-story dwelling, and six 1-3/4-story dwellings of brick, shingle-wood, wood-siding or stucco exterior construction. The dwellings range in size from 4,143 to 6,256 square feet of living area and were built from 2005 to 2014. The comparables have full basements with finished area, central air conditioning, two to six fireplaces, and garages ranging in size from 575 to 1,010 square feet of building area. One comparable has 480 square feet of finished area above its detached garage. Two comparables have a 630 or 860-square foot inground swimming pool. The comparables have improvement assessments ranging from \$471,591 to \$808,113 or from \$100.21 to \$129.17 per square foot of living area.

The comparable sales submitted by the board of review are located from 0.87 of a mile to 1.308 miles from the subject. They consist of 1-3/4 story single-family dwellings of brick, stucco or shingle-wood exterior construction and are situated on lots ranging in size from 19,998 to 59,953 square feet of land area. The dwellings were constructed in 2006 or 2012 and range in size from 4,143 to 5,475 square feet of living area. The comparables have full basements, three with

² Appellant's attorney provided limited information regarding the features of both the subject property and the comparables. Appellant's grid analysis does not contain information regarding exterior construction, basement finish, central air-conditioning, fireplaces or garages.

finished area, central air conditioning, two to six fireplaces and garages ranging in size from 479 to 803 of building area, one of which is a basement garage. One dwelling has 480 square feet of finished area above its detached garage. The comparables sold from May 2015 to August 2017 for prices ranging from \$2,250,000 to \$3,600,000 or from \$520.53 to \$675.84 per square foot of living area including land.

Based on this evidence, the board of review requested the subject's improvement assessment and total assessment be confirmed.

In rebuttal, appellant's attorney submitted a brief critiquing the board of reviews comparables and contending that the board of review's failure to respond or object to appellant's comparables should serve as an admission as to the validity thereof. Appellant's attorney further argued that PTAB's practice of looking at the range established by the best comparable sales is not the best method of determining market value and that using the median sales price and price per square foot is a better method and supports a reduction in the subject's assessment.

Conclusion of Law

As an initial matter, the Property Tax Appeal Board gave no weight to the appellant's argument that the Board should adopt a standard practice of using the median sale price per square foot of living area, including land, of those comparables deemed best in determining fair market value because it is "more accurate." Contrary to this argument, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing legal principles and contrary to the assertion of the appellant's counsel, there is no indication that a "median sale price per square foot" is the fundamental or primary means to determine market value.

As one of the bases of the appeal, the taxpayer contends that 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 on this basis.

The parties submitted a total of twelve comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables as comparable #1 has a smaller basement, fewer bathrooms and a smaller lot when compared to the subject and the other five comparables are located over one and one-half miles from the subject property. The Board gave less weight to board of review comparables #1 and #4 which have smaller dwelling areas and smaller lots when compared to the subject. Furthermore,

comparable #1 has an unfinished basement and comparable #4 has a finished area above its detached garage, both dissimilar to the subject.

The Board finds the best evidence of market value to be board of review comparables #2 and #3. They sold in May 2015 and August 2017 for \$3,600,000 and \$2,726,000 or \$657.53 and \$520.53 per square foot of living area including land, respectively. The Board finds these comparables are most similar to the subject in location, land area, design, age, dwelling size, and features. The subject's assessment reflects a market value of approximately \$2,714,237 or \$505.26 per square foot of living area, including land. 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 well-supported. Therefore, no reduction in the subject's assessment is warranted on this basis.

The taxpayer also argued assessment inequity as one of the bases of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proven by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's improvement assessment is warranted.

With respect to the subject's improvement assessment, the parties submitted twelve comparables for consideration. The Board gave less weight to appellant's comparables as the appellant's attorney failed to provide descriptive information regarding the comparables' exterior construction, basement finish, central air conditioning, fireplaces and/or garages for a comparative analysis which detracts from the weight of the evidence. The Board gave less weight to board of review comparables #5, #6, #7, #9 and #12 which differ from the subject in dwelling size, garage size and some features when compared to the subject.

The Board finds the best evidence of assessment inequity to be board of review's comparables #8, #10 and #11. These comparables are the most similar to the subject in location, design, age, and most features. They had improvement assessments ranging from \$473,811 to \$571,007 or from \$100.21 to \$109.03 per square foot of living area. The subject has an improvement assessment of \$626,686 or \$116.66 per square foot of living area, which falls above the range established by the best equity comparables contained in the record. Therefore, a reduction in the subject's improvement 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: June 18, 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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