



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

APPELLANT: Frank & Cheryl Depaul
DOCKET NO.: 16-04953.001-R-1
PARCEL NO.: 16-08-404-020

The parties of record before the Property Tax Appeal Board are Frank & Cheryl Depaul, the appellants, 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: \$182,927
IMPR.: \$117,073
TOTAL: \$300,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1-story dwelling of wood siding exterior construction with 3,301 square feet of living area. The dwelling was constructed in 1983. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace, a 640 square foot swimming pool and a 1,187 square foot garage.¹ The property has a 61,855 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellants contend overvaluation and improvement assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellants submitted information on six comparable sales located from .39 of a mile to 2.24 miles from the subject. The comparables are described as 1-story dwellings of brick or wood siding exterior construction ranging in size from 3,104 to 3,812 square feet of living area that were built from 1972 to 1990. The comparables

¹ Some features of the subject property were drawn from the evidence provided by the board of review.

have partial or full basements, with three having finished area; five comparables each have one to four fireplaces; and each comparable has a garage ranging in size from 529 to 1,116 square feet of building area. Comparables #2, #3 and #4 are reported to have sites ranging in size from 49,076 to 80,586 square feet of land area.² The six comparables sold from July 2015 to December 2016 for prices ranging from \$339,030 to \$930,000 or from \$109.22 to \$256.27 per square foot of living area, including land.

In support of the inequity argument, the appellants submitted limited information on five equity comparables located within .41 of a mile of the subject. The comparables consist of 1-story dwellings ranging in size from 2,970 to 3,641 square feet of living area that were built from 1973 to 1986 with a partial or full basement. The comparables have improvement assessments ranging from \$108,180 to \$134,758 or from \$35.39 to \$37.42 per square foot of living area. Based on the foregoing evidence, the appellants 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 property of \$328,911. The subject's assessment reflects an estimated market value of \$991,891 or \$300.48 per square foot of living area including land area when applying Lake County's 2016 three-year average median level of assessment of 33.16%. The subject property has an improvement assessment of \$145,984 or \$44.22 per square of living area.

In support of the subject's assessment, the board of review submitted information on four comparable sales and four assessment equity comparables. The comparable sales are located over 1.6 miles from the subject. The comparables are described as 1-story dwellings of brick exterior construction ranging in size from 2,715 to 4,937 square feet of living area that were built from 1955 to 1981. Each comparable has partial or full basement, with one having finished area; central air conditioning; one or two fireplaces; and a garage ranging in size from 495 to 675 square feet of building area. The dwellings are situated on sites that range in size from 68,825 to 81,893 square feet of land area. The comparables sold from August 2014 to June 2016 for prices ranging from \$740,000 to \$1,687,500 or from \$272.03 to \$341.81 per square foot of living area, including land.

The four equity comparables are located from .242 of a mile to 1.758 miles from the subject. Board of review comparable #4 was submitted by the appellants as equity comparable #5. The four equity comparables are improved with one, 1.25 story and three, 1-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 3,177 to 3,601 square feet of living area that were built from 1986 to 2001. Each comparable has a partial or full unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 550 to 1,092 square feet of building area. The comparables have improvement assessments ranging from \$119,987 to \$154,912 or from \$37.42 to \$43.72 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' counsel submitted a brief arguing the comparable sales submitted by the board of review are dissimilar in age when compared to the subject or they sold in 2014

² The appellant failed to report lot sizes for comparables #1, #5 and #6.

which is too remote in time to establish subject's market value as of the January 1, 2016 assessment date.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted ten comparable sales for consideration. The Board gave less weight to appellants' comparable #1, #5 and #6 because the appellants failed to report the lot sizes, which allows the Board to perform a complete analysis of comparability to the subject. The Board also gave less weight to board of review comparables for their dissimilar ages when compared to the subject or their dated 2014 sales which are remote in time and less likely to be reflective of market value as of the subject's January 1, 2016 assessment date. Furthermore, one comparable has a dwelling size over 1,600 square feet larger than the subject's dwelling size.

The Board finds the best evidence of market value for the subject property to be the appellants' comparables #2, #3 and #4. These comparables sold proximate in time to the lien date at issue and are similar to the subject in dwelling size, design, age and features though none have swimming pools and two have unfinished basements in contrast to the subject's swimming pool and finished basement area. The comparables sold from January to November 2016 for prices ranging from \$765,000 to \$875,000 or from \$200.68 to \$248.58 per square foot of living area, including land. The Board finds appellants' comparable #3 which sold for \$875,000 was given the most weight due to its proximity to the subject. The subject's assessment reflects a market value of \$991,891 or \$300.48 per square foot of living area, including land, which falls above the value range established by the best comparable sales in the record. After considering necessary adjustments to the comparables for differences including swimming pool and finished basement area when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction in the subject's assessment is justified.

The appellants also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved 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.

The record contains eight assessment equity comparables for the Board's consideration which includes one comparable common to both parties. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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 18, 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

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