



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

APPELLANT: Lappe Revocable Living Trust (Chris Lappe)
DOCKET NO.: 16-04977.001-R-1
PARCEL NO.: 16-31-112-014

The parties of record before the Property Tax Appeal Board are Lappe Revocable Living Trust (Chris Lappe), 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 **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: \$ 79,618
IMPR.: \$154,288
TOTAL: \$233,906

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 siding exterior construction with 2,819 square feet of living area. The dwelling was constructed in 1994. Features of the home include a 2,360 square foot basement of which 2000 square feet is finished, central air conditioning, a fireplace and a 500 square foot garage. The property has an 11,761 square foot site and is located in Riverwoods, West Deerfield Township, Lake County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted information set forth on six grid analyses reflecting data on 48 equity comparables. The comparables are located within .26 of a mile of the subject property. Each comparable consists of a two-story dwelling of unknown exterior construction as the appellant did not report the exterior type. The homes were built between 1994 and 1999 and range in size from 2,653 to 3,063 square feet of living area. Each

comparable has a basement ranging in size from 1,269 to 1,683 square feet of building area, although no data was furnished as to whether any basement area was finished like the subject dwelling. The appellant also did not furnish any data concerning features of air conditioning, fireplaces, garages or any other such amenity. The comparables have improvement assessments ranging from \$126,173 to \$145,884 or from \$45.08 to \$48.52 per square foot of living area.

In support of the overvaluation argument, the appellant submitted information on six comparable sales of a properties located within .26 of a mile of the subject property. The comparables consist of two-story dwellings of wood siding exterior construction that were built in 1994 or 1997. The homes range in size from 2,708 to 3,245 square feet of living area with a basement ranging in size from 1,270 to 2,371 square feet of building area; one comparable has 720 square feet of finished area in the basement. One comparable is reported to have central air conditioning and five comparables each have a fireplace. Each comparable has a garage ranging in size from 464 to 650 square feet of building area. The comparables sold between March 2015 and July 2016 for prices ranging from \$530,000 to \$710,000 or from \$163.33 to \$237.38 per square foot of living area, including land.

Based on the foregoing 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 \$233,906. The subject property has an improvement assessment of \$154,288 or \$54.73 per square foot of living area. The subject's assessment reflects a market value of \$705,386 or \$250.23 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 support of its contention of the correct assessment the board of review submitted information on both equity comparables and sales comparables that were located within .19 of a mile of the subject. Each comparable consists of a two-story dwelling of wood siding exterior construction. The homes were built between 1994 and 1996.

The four equity comparables presented by the board of review each contain 2,819 square feet of living area and feature a 2,360 square foot basement, two of which have finished areas of 1,770 and 657 square feet, respectively. Each comparable has central air conditioning, three comparables each have a fireplace and each comparable has a 500 square foot garage. The comparables have improvement assessments ranging from \$145,978 to \$153,195 or from \$51.78 to \$54.34 per square foot of living area.

The four comparable sales presented by the board of review are numbered #5 through #8; comparables #7 and #8 are the same properties as appellant's equity comparables #41 and #46, respectively. These homes each contain 2,708 square feet of living area with a 1,426 square foot unfinished basement. The homes each feature central air conditioning, a fireplace and a 650 square foot garage. These comparables sold from June 2014 to September 2016 for prices ranging from \$672,000 to \$696,000 or from \$248.15 to \$257.02 per square foot of living area, including land.

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

In rebuttal, counsel for the appellant argued that all 52 equity comparables presented indicate that the subject property should have a reduced assessment. As to the sales presented by the board of review, counsel argued against consideration of comparable #4 as its sale in 2014 was too remote in time to indicate the subject's market value as of January 1, 2016.

Conclusion of Law

The taxpayer contends assessment inequity as a 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 property. 86 Ill.Admin.Code §1910.65(b). 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 submitted a total of 52 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's evidence as no information was provided about the dwellings' features or amenities other than size and basement area; this additional characteristic data would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property under appeal, particularly here where the subject has a 2,360 square foot basement with 2,000 square feet of finished basement area. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Conversely, the board of review analysis included salient facts about the comparables including a copy of the property record card for each comparable, which adds credibility to its evidence.

The Board finds the best evidence of assessment equity to be board of review comparables #1 through #4. These comparables have similarities to the subject in location, age, dwelling size, design, and some features. Two of the comparables have smaller finished basement areas than the subject property and two of the comparables have unfinished basement areas. These comparables have improvement assessments that ranged from \$145,978 to \$153,195 or from \$51.78 to \$54.34 per square foot of living area. The subject's improvement assessment of \$154,288 or \$54.73 per square foot of living area falls above the range established by the best comparables in this record but this appears logical given the subject's larger finished basement area as compared to each of these board of review comparables.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on ground of lack of uniformity.

The appellant also 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 have supplied a total of ten comparable sales for the Board's consideration. The Board has given reduced weight to board of review comparable #8 due to the sale having occurred least proximate in time to the valuation date at issue of January 1, 2016.

The Board finds the best evidence of market value in the record to be the appellant's comparable sales along with board of review comparable sales #5 through #7. These comparables have varying degrees of similarity to the subject but are similar in location, design, age, size and some features. Neither party has presented a comparable sale with a large finished basement; appellant's comparable #5 is the only sale with any finished basement area of 720 square feet. These comparables sold between March 2015 and September 2016 for prices ranging from \$530,000 to \$710,000 or from \$163.33 to \$257.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$705,386 or \$250.23 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Furthermore, the Board finds it appropriate to note consideration of adjustments for the subject's larger finished basement area when compared to the best comparable sales in the record. In conclusion, the Board finds that subject's estimated market value as reflected by its assessment is supported. On this market value evidence, 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



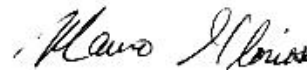
Member

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: 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

AGENCY

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