



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

APPELLANT: Robert Doppelt
DOCKET NO.: 17-00667.001-R-1
PARCEL NO.: 16-21-412-036

The parties of record before the Property Tax Appeal Board are Robert Doppelt, 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: \$113,799
IMPR.: \$249,919
TOTAL: \$363,718

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 2017 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 1.5-story and a part one-story dwelling of brick exterior construction with 3,967 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full basement with 2,400 square feet of finished area which also includes a bathroom. The home also has central air conditioning, two fireplaces, an enclosed porch and an attached four-car garage containing 1,135 square feet of building area. The property has a 33,541 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant appeared before the Property Tax Appeal Board contending both overvaluation and lack of assessment uniformity as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted an appraisal. The appellant presented Michael Del Monte, Certified General Real Estate Appraiser, as his witness. He testified he has been an appraiser since 1995. Del Monte was retained to estimate the retrospective market

value of the subject property for purposes of a real estate tax appeal. Utilizing solely the sales comparison approach to value, the appraisal report estimates the fee simple market value of the subject property to be \$950,000 or \$239.48 per square foot of living area, including land, as of January 1, 2017.

As to the subject's market area, Del Monte reported that information in the MRED, LLC is that the average number of days on the market is approximately 110 days and that the "area trend is stable to slightly higher." In describing the subject site, the appraiser noted the lot size was "larger than typical for area." In other respects, the appraiser found the subject rectangular site to have a typical residential view and was located on a residential street. As to the subject dwelling, Del Monte noted that it had an effective age of 5± years. The appraiser further reported physical depreciation was due to age and normal wear and tear. He also determined "functional obsolescence due to size, less bedrooms, and less bathrooms," but determined there was no external obsolescence. Del Monte reported the subject property was overall in good condition for the area.

Under the sales comparison approach, Del Monte analyzed five comparable sales located from .23 to .37 of a mile from the subject property. The comparable parcels range in size from 11,761 to 44,253 square feet of land area. The parcels were each improved with a two-story dwelling of brick, aluminum siding, cedar and stucco or brick and stone exterior construction. The homes were built between 1938 and 2007 with the oldest home having been renovated in 2015. The dwellings range in size from 3,388 to 3,999 square feet of living area. The dwellings each feature full or partial basements, with finished area that includes a bathroom. The homes have central air conditioning, one or three fireplaces and two-car or three-car garages. The comparables sold between November 2015 and April 2017 for prices ranging from \$818,000 to \$1,100,000 or from \$215.32 to \$324.68 per square foot of living area, including land. As part of the appraisal report, Del Monte indicated that these five comparables were on the market for a period ranging from 8 to 58 days.

In the report, Del Monte asserted the comparable properties were similar, in the same market area(s) of Highland Park and Sherwood Forest. Sale #1 was a similar dwelling with a slightly smaller lot in similar condition with one more bedroom and a three-car garage. Sale #2 also has a smaller site with a three-car garage. Sale #3 was reported to have been renovated within the last two years with a new kitchen and new bathrooms. Sale #4 was described as a smaller newer residence on a smaller site with a superior kitchen, superior master bathroom and two-car garage. As part of the analysis, Del Monte wrote that comparable #5, which sold for \$950,000, was "a slightly older sale [November 2015] of a similar age, size residence in the same subdivision with a three-car garage." The appraiser stated that he gave all comparables equal consideration in the final opinion of value.

As part of the appraisal report, Del Monte also made adjustments to the comparables for differences when compared to the subject. In testimony, Del Monte asserted that most of the adjustments were made for condition; he noted that some of the comparables were updated for newer kitchen and bathrooms reflecting the current trends of what buyers are looking for. He further indicated in testimony that the subject dwelling was reflective of the original construction and the original upgrades. An upward adjustment of \$30,000 was made to comparable #4 due to its smaller dwelling size which equates to an adjustment of slightly more than \$50 per square foot. An upward adjustment of \$50,000 was made to comparable #3 due to its partial basement as

compared to the subject's full basement. Upward adjustments of \$30,000 each were made to the two comparables with two-car garages as compared to the subject's four-car garage; no adjustments were made to the three comparables with three-car garages. Comparables #3 and #4 were each given downward adjustments of \$50,000 for having "superior kitchen" upgrades as compared to the subject's "modern kitchen"; comparable #4 was also given a \$25,000 downward adjustment for having a "super master bath" as compared to the subject's "modern baths" upgrade. After applying the adjustments, Del Monte estimated adjusted sale prices of the comparables ranging from \$848,000 to \$1,085,000 or from \$223.22 to \$320.25 per square foot of living area, including land.

From the foregoing data, Del Monte opined a fee simple market value for the subject property of \$950,000 or \$239.48 per square foot of living area, including land, as of January 1, 2017

In support of the inequity argument, the appellant provided four comparable properties in the Section V grid analysis of the Residential Appeal petition where comparables #1, #2 and #4 are the same properties as appraisal sales #3, #2 and #5, respectively. The comparables were located from .23 to .37 of a mile from the subject property. Comparable #1 has a lot size of 44,253 square feet of land area; no lot sizes were provided for comparables #2 through #4. The comparables have been each improved with a two-story dwelling of either wood siding or brick exterior construction. The homes were built between 1938 and 2002 with the oldest one having been renovated in 1975. The dwellings range in size from 3,799 to 4,192 square feet of living area and feature basements, one of which reportedly has finished area. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 380 to 840 square feet of building area. The comparables have improvement assessments ranging from \$139,069 to \$271,234 or from \$36.61 to \$67.83 per square foot of living area.

As part of the grid analysis, the appellant also reported that comparables #1, #2 and #4 sold between November 2015 and April 2017 for prices ranging from \$818,000 to \$950,000 or from \$215.32 to \$237.55 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested reductions in both the land and improvement assessments of the subject property for a new total assessment of \$300,000 which would reflect a market value of approximately \$900,000 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 \$363,718. The subject has an improvement assessment of \$249,919 or \$63.00 per square foot of living area. The subject's total assessment reflects a market value of \$1,097,189 or \$276.58 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information in a grid analysis on four comparable sales located from .27 to .72 of a mile from the subject property. Board of review comparable #4 is the same property as appellant's appraisal sale #1. The comparable parcels range in size from 16,961 to 88,862 square feet of land area. The parcels were each improved with a two-story dwelling of brick or wood siding exterior construction. The homes were built between 1959 and 2005 and the dwellings range in size from 3,855 to 4,862 square feet

of living area. The dwellings each feature basements, central air conditioning, one or two fireplaces and a garage ranging in size from 828 to 1,013 square feet of building area. These properties have improvement assessments ranging from \$249,310 to \$373,174 or from \$55.91 to \$78.23 per square foot of living area. The comparables sold between April 2016 and September 2017 for prices ranging from \$965,000 to \$1,400,000 or from \$250.32 to \$287.95 per square foot of living area, including land.

In a letter, the board of review through its clerk, Martin P. Paulson, asserted the subject property was an owner-occupied dwelling that was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket Number 15-01804.001-R-1 which was issued on January 27, 2017. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's 2015 tax year assessment to \$349,965.

With citation to a portion of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the board of review further explained that West Deerfield Township's general assessment period began in 2015 and runs through tax year 2018. It further indicated that for West Deerfield Township in tax year 2016 a township equalization factor of 1.0643 was applied ($\$349,965 \times 1.0643 = \$372,468$) and in tax year 2017 a township equalization factor of 1.0393 was applied ($372,468 \times 1.0393 = \$387,106$). Therefore, the board of review explained that if the assessment for the 2015 tax year was calculated by applying both the 2016 and 2017 equalization factors to the Property Tax Appeal Board's assessment as determined for the 2015 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the subject's assessment would be higher at \$387,106. Instead, the subject's assessment for the 2017 tax year was \$363,718, which is less than required by the application of section 16-185 of the Property Tax Code. In light of the subject's current assessment and the applicable statutory provision, the board of review requested confirmation of the subject's 2017 assessment.

In written rebuttal, the appellant contended the argument to apply Section 16-185 of the Property Tax Code would be "most unfair." He asserted that the 2015 stipulation was a negotiated settlement between the two parties; "it was not a conclusion of fact as to the current valuation in 2015." The appellant further asserted it would be unfair to assume that \$1,050,000 was the value at that time. At hearing, the appellant further stated that at the time of the stipulation for tax year 2015, he contends that nothing was ever pointed out to him about the statutory import of making that agreement at the time.

The appellant also argued that since 2015 "there has been a decrease in value of homes in Highland Park due to various issues." The record includes the appraisal from Del Monte of the subject property with an opinion of \$950,000 as of January 1, 2017. Furthermore, the appellant contends that the grid analysis he presented in Section V of the appeal supports a value of only \$900,000 for the subject property.

As to the substantive evidence presented by the Lake County Board of Review, the appellant argued that comparables #1 and #3 are well outside the neighborhood being almost a mile away "in a highly prestigious area with 2 acre lots." A substantial downward adjustment to the land size of comparable #1 would reflect an adjusted sale price of about \$925,000 according to the appellant. Furthermore, the subject dwelling is a 1.5-story home and each of the comparables presented by

the board of review are two-story dwellings.¹ The appellant also argued that board of review comparable #2 is a newer dwelling than the subject.

Lastly, the appellant argued that sales that occurred after January 1, 2017 are "unuseable" and summarily asserted that the Lake County Assessor should follow the rules like the appellant.²

Conclusion of Law

Assessment Equity

The appellant argued assessment inequity in the subject's improvement assessment as part of the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted on grounds of lack of assessment uniformity.

The Board finds parties presented eight comparables for consideration on assessment equity. The Board has given reduced weight to board of review comparable #1 as this dwelling was built in 1959 as compared to the subject that was built in 2001.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #2, #3 and #4. These comparables have varying degrees of similarity to the subject home, although each is a two-story dwelling and each has a smaller basement than the subject dwelling, only one of which has finished area reportedly, and each has less garage area than the subject dwelling. These seven comparables reflect improvement assessments ranging from \$139,069 to \$373,174 or from \$36.61 to \$78.23 per square foot of living area. The subject has an improvement assessment of \$249,919 or \$63.00 per square foot of living area, which falls within the range of the best equity comparables presented by the parties. The subject is superior to the comparables in basement size, having more basement finish and having a larger garage than each of these comparables. After considering adjustments and the differences in the best equity comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's improvement assessment is not warranted on this equity evidence.

Market Value

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

¹ As to this argument of the appellant, the Property Tax Appeal Board notes that appellant's appraiser presented five comparable sales consisting of two-story dwellings with no adjustment made for the difference in design when compared to the subject part 1.5-story and part one-story dwelling.

² The Property Tax Appeal Board notes that appellant's comparable #2 in the equity/sales grid of Section V reflects a sale that occurred in April 2017 which was the same property presented by Del Monte as appraisal sale #2 which was not adjusted for date of sale.

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 appellant provided three recent sales in the Section V grid analysis that were part of the appellant's appraisal report containing a total of five sales and the board of review provided four recent sales in order to support their respective positions before the Property Tax Appeal Board. Rather than considering the appellant's Section V sales twice (once without consideration of adjustments for differences), as three of the sales were contained in the appraisal report, the Property Tax Appeal Board will examine the appellant's appraisal report and the board of review sales in its analysis of the overvaluation argument.

As to the appellant's appraisal report, the Board finds that only sale #3 has a land area that is larger than the subject property. Moreover, the Board finds that the appraiser made no adjustments for differences in lot size when compared to the subject which detracts from the credibility of the appellant's appraisal report. Furthermore, appraisal sale #3, while it represents the largest lot size also represents that lowest overall sale price and the oldest date of construction. Given the cumulative effect of the differences between the subject and appraisal sale #3, the Board finds that the adjustment process was not applied in a manner that results in a reasonable opinion of value of the subject property. Similarly, the failure to make adjustments to the remaining comparable sales in the appraisal report for significantly smaller lot sizes, leads the Board to the conclusion that the appraiser's final opinion of value is not a credible indicator of the subject's estimated market value.

The Board finds the best evidence of market value to be the board of review comparable sales. Each of these comparable sold proximate in time to the valuation date at issue of January 1, 2017. The board of review comparables sold between April 2016 and September 2017 for prices ranging from \$965,000 to \$1,400,000 or from \$250.32 to \$287.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,097,189 or \$276.58 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Therefore, based on this evidence the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

Statutory Provision – Section 16-185

As part of its submission, the Lake County Board of Review argued that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for tax year 2015. The board of review further indicated that 2015 was the beginning of the general assessment cycle for the subject property. Therefore, in accordance with provisions of the Property Tax Code, the assessment of the subject property is to be carried forward from tax year 2015 with the application of equalization factors which may be applied within the jurisdiction.

Specifically, Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder

of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal for the 2015 tax year in which the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$349,965. The record further disclosed the subject property is an owner-occupied dwelling and the 2015, 2016 and 2017 tax years are in the same general assessment period. The record also disclosed that equalization factors of 1.0643 and 1.0393 were applied in West Deerfield Township in 2016 and 2017, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in an assessment of \$387,106, which is greater than the 2017 assessment of the subject property of \$363,718. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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



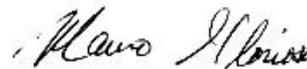
Member

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: December 23, 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

AGENCY

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