



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

APPELLANT: Robert Urbain
DOCKET NO.: 17-01260.001-R-1
PARCEL NO.: 15-18-401-033

The parties of record before the Property Tax Appeal Board are Robert Urbain, the appellant, by attorney Michael B. Andre, of Eugene L. Griffin & Associates, Ltd. in Chicago; 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: \$54,484
IMPR.: \$153,071
TOTAL: \$207,555

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 two-story dwelling of frame exterior construction with 3,594 square feet of living area. The dwelling was constructed in 2000. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a 785 square foot three-car garage. The property has a 30,056 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a partial appraisal report prepared by Gregory Nold, a Certified General Real Estate Appraiser. The purpose of the retrospective appraisal is to estimate fair market value as of January 1, 2016 for ad valorem assessment purposes. The page with the comparable sales grid for comparables #1, #2 and #3 was missing. As a result, the appraisal report lacked descriptive data for these three comparables. In estimating the market value of the subject property, the

appraiser developed the sales comparison approach to value. The appraisal report contained only comparable sale #4. This property was a two-story dwelling of frame and masonry exterior construction with 3,620 square feet of living area and was built in 1990. Features of the comparable include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The property is situated on a site containing 43,996 square feet of land area. The comparable sold in March 2014 for a price of \$470,000 or \$129.83 per square foot of living area, including land. After considering adjustments to the comparables for differences when compared to the subject, the appraiser arrived at an estimated market value of \$515,000 or \$143.29 per square foot of living area, including land, as of January 1, 2016. Based on this evidence, the appellant requested a reduction in the subject property's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$207,555. The subject's assessment reflects a market value of \$626,109 or \$174.21 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 response to the appellant's evidence, the board of review argued appellant's appraisal date is 12 months prior to the January 1, 2017 assessment date and the sale utilized in the report sold in 2014.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .70 of a mile of the subject property. The comparables are described as two-story dwellings of wood siding or brick exterior construction that range in size from 3,465 to 3,839 square feet of living area. The dwellings were constructed from 1986 to 2006. Each comparable has a basement, with two having finished area. Features of each comparable include central air conditioning, one to three fireplaces and a garage ranging in size from 650 to 881 square feet of building area. Two comparables have inground swimming pools. The comparables are situated on sites containing either 18,295 or 43,996 square feet of land area. The comparables sold from August 2016 to May 2017 for prices ranging from \$625,000 to \$730,000 or from \$180.38 to \$190.15 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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.

As an initial matter regarding the appellant's appraisal, the Board gave little weight to the value conclusion in the appellant's appraisal dated January 1, 2016 which is 12 months prior to the January 1, 2017 assessment date and less probative of the subject's market value as of the assessment date at issue. The Board also finds that the appraisal report was missing the grid page describing the sales comparison approach for comparables #1, #2 and #3. Lacking

information on these comparables, the Board finds it cannot validate the accuracy of the information contained in the appraisal report and therefore, finds the value conclusion not a reliable or a credible indicator of the subject's market value. Furthermore, comparable sale #4 sold in 2014 which is dated and less likely to be reflective of market value as of the January 1, 2017, assessment date. Notwithstanding these deficiencies, the effective date of the appraisal pre-dates the subject's January 1, 2017 assessment date by one year. For these reasons, the appraisal report received little weight in the Board's analysis.

The Board finds the best evidence of market value to be board of review comparables. These comparables sold proximate in time to the assessment date at issue and similar to the subject in location, design, dwelling size and features despite comparables #2 and #3 that have superior finished basements and inground swimming pools which would require downward adjustments. The properties sold from August 2016 to May 2017 for prices ranging from \$625,000 to \$730,000 or from \$180.38 to \$190.15 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$626,109 or \$174.21 per square foot of living area including land, which falls within the overall price range established by the most similar comparable sales contained in the record but below the range on a per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board the subject's assessment is supported and 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: November 19, 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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