



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

APPELLANT: Edward Pirok
DOCKET NO.: 17-01480.001-R-2
PARCEL NO.: 16-07-407-001

The parties of record before the Property Tax Appeal Board are Edward Pirok, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$192,793
IMPR.: \$329,800
TOTAL: \$522,593

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 is improved with a two-story brick dwelling containing 5,670 square feet of living area¹ that was built in 1989. Features of the home include a partially finished 3,330-square foot basement, central air conditioning, two fireplaces, and a garage containing 960 square feet of building area, and an inground swimming pool. The property has a 62,726-square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of

¹ The parties differ slightly on the size of the living area with the appraiser describing the subject as having 5,660 square feet of living area and the board of review as well as the appellant's appeal form reporting the subject's dwelling to contain 5,670 square feet of living area. This slight difference will not impact the Board's analysis or decision.

\$1,250,000 as of January 1, 2017. The appraisal was prepared by Lawrence C. Klaus, a Certified Residential Real Estate Appraiser. The appraisal report disclosed that the intended use of the appraisal was to evaluate the subject property "... for Real Estate Tax Assessment purposes" and noted that the date of the inspection was on October 10, 2017. Appraiser reported the condition of the subject property was described by the appraiser as "good," and the functional utility as "average."

The appraiser developed the sales comparison approach to value using six comparable sales located from .10 of a mile to 1.11 miles from the subject property. The properties are improved with two-story, single family dwellings of brick, frame or brick and frame exterior construction and having "good" condition and "average" functional utility. The homes range in size from 4,915 to 6,574 square feet of living area, and range in age from 16 to 33 years old. The comparables have sites ranging in size from 28,322 to 69,260 square feet of land area. Each comparable has a basement with five described as having finished or partly finished areas; each comparable has central air conditioning, three or four fireplaces and a 3-car or a 4-car garage. Comparable #3 has an in-ground swimming pool. The appraiser noted on three separate occasions in his report that comparable sales #4, #5 and #6, each of which sold in 2017, were provided as indicators of a declining market in 2017.

The sales of the comparables occurred from August 2016 to May 2017 for prices ranging from \$1,150,000 to \$1,410,000 or from \$190.14 to \$273.36 per square foot of living area, including land. The appraiser made adjustments to each of the comparables for site and dwelling sizes, some features, and/or amenities, and arrived at adjusted prices of the comparables ranging from \$1,166,000 to \$1,410,000 and an estimated value of the subject of \$1,250,000 or \$220.85 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$416,625 to reflect the appraised value at a statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$522,593. The subject's assessment reflects an estimated market value of \$1,576,449 or \$278.03 per square foot of living area 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 noted the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year in Docket No. 15-03493.001-R-1 in which the subject's assessment was reduced to \$472,453 in accordance with an agreement by the parties. The board of review indicated that 2015 was the first year of the quadrennial general assessment cycle in West Deerfield Township where the subject property is located. It further explained that the equalization factor for West Deerfield Township for the 2016 tax year was 1.0643 and for the 2017 tax year it was 1.0393. The board of review explained that pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the equalization factor of 1.0643 was applied to the 2015 assessment as determined by the Property Tax Appeal Board to arrive at the 2016 assessment of \$502,832; and a factor of 1.0393 was applied to the 2016 assessment to arrive at the 2017 assessment of \$522,593.

In further support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .243 to .888 of a mile from the subject property. The board of review's comparable sale #4 was also utilized by the appraiser as comparable #2. The properties are improved with two-story dwellings of brick or wood-siding exterior construction that were built in 1989 or 1991 and range in size from 5,158 to 5,698 square feet of living area. Each comparable has a basement with one having finished area. Each dwelling also has central air conditioning, two or three fireplaces, and a garage ranging in size from 805 to 1,066 square feet of building area. The properties have sites ranging in size from 54,014 to 94,525 square feet of land area. The sales occurred from October 2015 to July 2017 for prices ranging from \$1,410,000 to \$1,780,000 or from \$252.28 to \$312.39 per square foot of living area, including land.

The board of review submission also includes property record cards for the subject property as well as its comparable sales, and a copy of the Final Administrative Decision of the Property Tax Appeal Board regarding the subject's 2015 tax year appeal in which the parties stipulated to the subject's total assessment of \$472,453 for that tax year.

Based on this evidence and argument, the board of review requested that no change be made to the subject's assessment.

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 that pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is not warranted.

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 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. [Emphasis added]. 35 ILCS 200/16-185.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-03493.001-R-1 in which a decision was issued reducing the subject's assessment to \$472,453 based on the agreement of the parties. The record further disclosed the subject property is an owner-occupied dwelling as the

subject's address is the same as the appellant's residential address on the Residential Appeal form and the subject's property record card. The Board also finds that the 2015 through 2018 tax years are in the same general assessment period and that an equalization factor of 1.0643 was applied in West Deerfield Township in the 2016 tax year, and a factor of 1.0393 was applied in the 2017 tax year. 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. Therefore, the Property Tax Appeal Board's assessment as established by decision for the 2015 tax year should be carried forward through the 2017 tax year subject only to the equalization factor applied in 2016 and 2017 tax years, which is what is reflected by the final decision issued by the Lake County Board of Review.² The Board finds the 2017 assessment established by the board of review follows the mandate of section 16-185 of the Property Tax Code. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

Furthermore, the sales data in the record supports the subject's assessment. The Board gave reduced weight to the conclusion of value contained in the appraisal report as the appraiser did not utilize board of review comparable sale #2 which was nearly identical to the subject in location, lot size, dwelling size, construction, design, age, and features, (including each property having an inground swimming pool amenity). This property sold in July 2017, three months prior to the appraiser's inspection of the subject in October 2017. Furthermore, the appraiser asserted on three occasions in his report that the market values in 2017 were declining which is unsupported and contrary to the board of review sale #2 that is most similar to the subject and that sold for a price of \$1,780,000 or \$312.39 per square foot of living area, land included, which is highest of all the comparable sales in this record on an overall value basis and on a per square foot basis. These factors undermine and detract from the credibility of the appraisal's final value conclusion.

The Board gave less weight to the parties' common comparable, along with appellant's sale #4 and board of review sales #1 and #3 based on their lack of finished basements, unlike the subject's 1,702 square feet of finished basement area. The Board also gave less weight to appellant's comparable #3 due to its location being more than one mile distant from the subject; appellant's comparable #6 based on its smaller lot size; and board of review comparable #1 due to its sale date in October 2015 being too remote in time from the subject's January 1, 2017 assessment date at issue to accurately reflect subject's approximate market value as of that date.

The Board finds the best evidence of market value to be comparable sales #1 and #5 contained in the appellant's appraisal report, in addition to comparable sale #2 submitted by the board of review based on their similar location, design, construction, age, lot size, dwelling size, and most features relative to the subject property. These sales also occurred proximate in time to the subject's January 1, 2017 assessment date at issue. These three best comparables sold from October 2016 to July 2017 for prices ranging from \$1,225,000 to \$1,780,000 or from \$190.14 to \$312.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,576,449 or \$278.03 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Additionally, the subject's assessment is particularly supported by board of review comparable sale #2 which, as noted

² \$472,453 (2015 PTAB decision) x 1.0643 (2016 factor) = \$502,832 x 1.0393 (2017 factor) = \$522,593.

above, was most similar to the subject and which sold for \$1,780,000 or \$312.39 per square foot of living area, land included.

Based on Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the evidence in this record, the Board finds that the subject's assessment is supported and, therefore, no reduction in the subject's 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



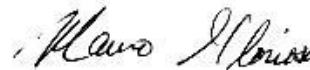
Member

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 16, 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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