



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

APPELLANT: Michael Brindise
DOCKET NO.: 17-02002.001-R-1
PARCEL NO.: 14-32-106-010

The parties of record before the Property Tax Appeal Board are Michael Brindise, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County 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: \$55,467
IMPR.: \$240,697
TOTAL: \$296,164

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 brick exterior construction with 4,553 square feet of living area.¹ The dwelling was constructed in 1999. Features of the home include a full basement with finished area, central air conditioning, four fireplaces and a 742 square foot garage. The property has a 68,852 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal report and information on three comparable sales. The appraisal was prepared by Michael A. Pearson, a Certified Residential Real Estate Appraiser. The purpose of the appraisal was to estimate fair market value as of March 16, 2017 for a refinance

¹ The parties differ slightly as to the dwelling size of the subject. The Board finds the small discrepancy will not impact the Board's decision in this appeal.

transaction. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value the appraiser used four comparables sales and two listings described as two-story colonial or cape cod dwellings ranging in size from 3,564 to 5,149 square feet of living area and are located within .98 of a mile of the subject property. The comparables range in age from 19 to 37 years old. The comparables each feature a basement with finished area, central air conditioning, one to five fireplaces and a three-car garage. The comparables have sites ranging in size from .91 of an acre to 2.91 acres of land area. Comparables #1 through #4 sold from July 2015 to May 2016 for prices ranging from \$795,000 to \$850,000 or from \$154.40 to \$200.93 per square foot of living area, including land. Comparables #5 and #6 are listed for \$899,000 and \$869,000 or \$196.55 and \$243.83 per square foot of living area, including land, respectively. After considering adjustments to the comparables for differences when compared to the subject, the appraiser arrived at an estimated market value of \$850,000.

In further support of the overvaluation argument, the appellant submitted information on three comparable sales located from .24 of a mile to 1.55 miles from the subject. The appellant's comparable #3 was a subsequent sale of appellant's appraiser's comparable #1. The comparables have sites ranging in size from 38,521 to 68,975 square feet of land area. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 3,915 to 5,144 square feet of living area. The dwellings were constructed from 1984 to 2000. The comparables each feature a basement with two having finished area and walk-out designs. The comparables each have central air conditioning, one to three fireplaces and a garage ranging in size from 792 to 1,080 square feet of building area. The comparables sold from January 2016 to June 2017 for prices ranging from \$560,000 to \$869,000 or from \$143.04 to \$174.31 per square foot of living area, including land. The appellant provided the Multiple Listing Service sheet associated with the sale of comparable #3.

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 \$296,164. The subject's assessment reflects a market value of \$893,406 or \$196.22 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 submitted a memo critiquing the appellant's three gridded sales and the appraisal. The board of review argued that the appellant's gridded sale #1 is located near a feeder street with negative traffic influence and included a location map of the property to support its claim. The board of review also asserted the appellant's gridded sale #2 is located in excess of 1.5 miles from the subject property. The board of review stated the appraisal was completed on March 16, 2017 and performed for refinance purposes. The board of review further stated the appraiser reported the subject property is a newer, custom home with high end features which has had recent updates to the kitchen and bathrooms, along with a new cedar roof and gutters. Additional features of the home include a full basement with three recreation rooms, a bedroom, an exercise room and a full bath. The

board of review also noted the appraiser's comparable #4 was located in a different county than the subject, nearly one mile away.

In support of the subject's assessment, the board of review provided four gridded comparable sales, which includes three sales used in the appraisal. Board of review comparables #1, #2 and #3 are included in the appraisal as comparables #6, #3 and #2, respectively. The comparables have sites ranging in size from 39,768 to 95,428 square feet of land area. The comparables are described as two-story dwellings of brick or wood siding exterior construction ranging in size from 3,564 to 4,729 square feet of living area. The dwellings were constructed from 1980 to 1996. The comparables each feature a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 718 to 832 square feet of building area. In addition, one comparable has a 576 square foot inground swimming pool. The comparables sold from July 2015 to June 2017 for prices ranging from \$740,000 to \$1,015,000 or from \$200.93 to \$236.11 per square foot of living area, including land. The board of review provided property record cards of the subject and its comparables. Based on this evidence, the board of review requested that the subject property's assessment be sustained.

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.

In support of their arguments before the Property Tax Appeal Board, the appellant submitted an appraisal of the subject property and three comparable sales with one comparable being a subsequent sale of appraisal comparable sale #1, while the board of review provided four comparable sales. The Board gave little weight to the conclusion of value contained in the appellant's appraisal report. The Board finds the appellant's appraiser made no adjustments for date of sale and made inconsistent adjustments for land area differences of \$5,000 and \$10,000 per .25 of an acre of land area without explanation. The appraiser also made inconsistent adjustments for age/condition differences as comparables #1, #2 and #6 are 15, 19 and 17 years older than the subject, respectively, with each dwelling reported to be in the same condition, however adjustments were only made to comparables #1 and #6. Lastly, the appraiser made no location adjustment to comparable #4 which is located in a different city and county, while also reporting this comparable as having four above grade bedrooms yet making an adjustment for a fifth bedroom. These factors undermine the credibility of the appraisal's final value conclusion. Therefore, the Board will analyze the raw sales data in the appraisal.

The Board gave less weight to comparable sales #1, #2 and #4 of the appraisal and the appellant's gridded comparable sales, along with board of review comparable sales #1 and #3, which differ from the subject in site size, dwelling size, age and/or location.

The Board finds the best evidence of market value in the record to be board of review comparables #2 and #4, with comparable #2 also being used by the appraiser as comparable #3.

These two comparables are similar to the subject in location, dwelling size, design and age, though the common comparable sold in 2015 which is slightly dated and board of review comparable #4 has an inground swimming pool, a feature the subject does not have. The comparables sold in July 2015 and April 2017 for prices of \$825,000 and \$1,015,000 or for \$200.93 and \$214.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$893,406 or \$196.22 per square foot of living area, including land, which is supported by the two best comparable sales in this record. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no 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



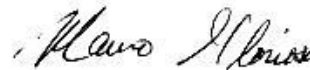
Member

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: 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael Brindise, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085