



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

APPELLANT: Robert Aronson
DOCKET NO.: 17-02189.001-R-1
PARCEL NO.: 16-36-122-027

The parties of record before the Property Tax Appeal Board are Robert Aronson, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$54,215
IMPR.: \$66,427
TOTAL: \$120,642

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 1.5-story dwelling of brick exterior construction with 1,265 square feet of living area situated on a 5,200 square foot site. The dwelling was constructed in 1947. The features of the dwelling include a basement, a fireplace, and an attached garage with 231 square feet of building area. The property is located in Highland Park, Moraine 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 \$325,000 as of June 13, 2017. The appraisal was prepared by Mary Luetkemeyer, a Certified Residential Real Estate Appraiser. The appraisal report was prepared on behalf of BMO Harris Bank (lender) and the intended use of the appraisal was to assist the client (lender) in "collateral evaluation." The appraiser indicated that the scope of the inspection of the subject property was

limited to curbside viewing by a third party and descriptive information about the subject was gathered from public records and/or Multiple Listing Service (MLS).

The appraiser described the subject property as “fairly typical of the market area” in quality of construction, design, floor plan, and overall functional utility.

Using the sales comparison approach to value, the appraiser considered three comparable sales located within .62 of a mile of the subject. The comparables have sites of either 5,200 or 9,229 square feet of land area and are improved with 1.5-story or one-story single-family dwellings of similar construction quality as the subject. The dwellings range in size from 1,242 to 1,616 square feet of living area and range in age from 62 to 89 years old. Two comparable each have a basement with finished area and a one-car or a two-car garage. Each dwelling has central air conditioning. The sales occurred in either April or May 2017 for prices ranging from \$310,000 to \$400,500 or from \$234.95 to \$249.60 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject such as dwelling sizes, condition, basement, and/or garage amenities to arrive at adjusted prices ranging from \$311,035 to \$344,705 and arrived at an estimated value of \$325,000.

Based on this evidence, the appellant requested the subject’s total assessment be reduced to \$108,322 to reflect the appraised value 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 \$120,642. The subject's assessment reflects an estimated market value of \$363,928 or \$287.69 per square foot of living area, including land, 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 on six comparable sales located from .097 of a mile to 1.39 miles from the subject property. The comparables are improved with 1.5-story or two-story dwellings of brick, stucco or wood-siding exterior construction that were built from 1914 to 1928 and range in size from 1,075 to 1,616 square feet of living area. Each comparable has a basement with five having finished areas; each home features a fireplace; five dwellings each have central air conditioning and a garage ranging in size from 216 to 864 square feet of building area. The properties have sites ranging in size from 5,150 to 10,500 square feet of land area. The sales occurred from November 2015 to May 2018 for prices ranging from \$325,000 to \$555,000 or from \$247.83 to \$397.56 per square foot of living area, including land.

The board of review submitted a narrative report noting that the appellant’s appraisal was intended for lending purposes and was based on exterior, third-party inspection of the subject. The board of review also argued that two comparables used by the appraiser were one-story dwellings which are dissimilar from the subject’s 1.5-story design. The Board notes, however, that the board of review comparable #5 has a dissimilar two-story design when compared to the subject. Additionally, the board of review argued with regard to appellant’s comparable #3, neither the township assessor nor the board of review could find any records related to a recent sale of that property. A copy of the “Property Detail Report” submitted by the board of review courtesy of John Glenn of Midwest Real Estate Data, LLC, states that the most recent MLS

reflects a sale occurring in July 2007, which is consistent with the sale history depicted on the property record card for this property, (a copy of which was also submitted by the board of review).¹ The appellant did not offer any rebuttal evidence on this issue. The board of review also submitted a copy of the property record cards for the subject property and the board of review comparable sales.

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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal report and board of review submitted six comparables sales in support of their respective positions before the Property Tax Appeal Board.

The Board gave less weight to the value conclusion contained in the appraisal report as the appraiser utilized two sales which were dissimilar in design relative to the subject when other more similar comparable sales existed proximate in time and distance from the subject. Additionally, comparable #3 data was incorrectly reported in the appraisal report, and this was not corrected via rebuttal. Finally, the inspection of the subject property was limited to curbside viewing by a third party, and descriptive information about the subject was gathered from public records and/or Multiple Listing Service (MLS) rather than based on personal inspection. These factors undermine and detract from the reliability and credibility of the appraiser's final conclusion of value.

The Board gave less weight to board of review comparable sale #2, #4 and #6 based on their sale dates in 2015 and 2018 being less proximate in time to the subject's January 1, 2017 assessment date at issue, along with board of review comparable #5 based on its dissimilar two-story design relative to the subject, in addition to its location outside the subject's assessment neighborhood.

The Board finds the best evidence of market value to be the comparable sales #1 and #3 provided by the board of review due to their similar location, lot size, design, construction and most features. These two sales also occurred within 7 and 8 months, respectively, of the subject's January 1, 2017 assessment date at issue, which is less proximate in time than the remaining board of review comparables. However, comparable #3 has a superior finished basement and central air conditioning amenity, unlike the subject, which requires downward adjustment to make it more equivalent to the subject. These two best comparables sold in April 2016 and July

¹ The appraisal report lists the address of comparable #3 as "487 Broadview Ave." and the board of review's grid depicts the address of comparable sale #3 as "481 Broadview Ave." Although the appraisal report did not disclose the property identification number, it appears that these two comparables are the same property when comparing all relevant data such as date of sale, sale amount, and the descriptive information about this property. The Board will analyze these two comparables as the same property for purposes of this appeal.

2017 for prices of \$325,000 and \$400,500 or for \$247.83 and \$302.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$363,928 or \$287.69 per square foot of living area, including land, which is well supported by the best comparable sales in the record especially given the subject's newer age of construction relative to the two best comparables.

After considering adjustments to the comparables for differences in features when compared to the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that based on this evidence, the subject's estimated market value as reflected by its assessment is supported and 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: May 26, 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

Robert Aronson, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

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