



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

APPELLANT: Brian K. Abrams
DOCKET NO.: 17-03098.001-R-1
PARCEL NO.: 12-21-402-037

The parties of record before the Property Tax Appeal Board are Brian K. Abrams, the appellant, by Adam E. Bossov, of the Law Offices of Adam E. Bossov, P.C. 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: \$357,096
IMPR.: \$237,904
TOTAL: \$595,000

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 16-180 of the Property Tax Code (35 ILCS 200/16-180) challenging the assessment for the 2017 tax year.¹ 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 an owner-occupied two-story single-family dwelling of brick exterior construction with 4,118 square feet of living area.² The dwelling was constructed in 1978 and has a reported effective age of 1984 according to the assessing officials. Features of the home include a basement, central air conditioning, two fireplaces, a detached 650 square foot

¹ The decision of the Lake County Board of Review noted, in part, that "the present assessment reflects a prior Property Tax Appeal Board decision plus the application of appropriate township factor(s)."

² The appellant's appraiser reported a dwelling size of 4,187 square feet of living area. The Board finds this slight discrepancy does not prevent a determination of the correct assessment on this record.

garage and a 672 square foot in-ground swimming pool.³ The property has a 2.7-acre residential wooded site and is located in Lake Bluff, Shields Township, Lake County.

The appellant's appeal is based on both unequal treatment in the assessment process and overvaluation. In support of these claims, the appellant submitted six equity comparables, where one property also reportedly sold in 2015, and an appraisal of the subject property. As to the six equity comparables which were presented in two separate grid analyses, the Property Tax Appeal Board, for ease of reference, has renumbered the second grid as comparables #4, #5 and #6.

The appellant's equity comparables are located within .23 of a mile from the subject and consist of a 1.5-story, two, 1-story and three, 2-story dwellings of brick or wood siding exterior construction. The homes were built between 1968 and 1988, where comparables #2 and #6 have reported newer effective ages of 1975 and 1984, respectively. The dwellings range in size from 3,376 to 4,919 square feet of living area. Features include full or partial basements, three of which have finished areas. Each home has central air conditioning, one to three fireplaces and one or two garages ranging in total size from 460 to 850 square feet of building area. The comparables have improvement assessments ranging from \$147,756 to \$209,378 or from \$37.71 to \$48.02 per square foot of living area.

In support of the overvaluation argument, the appellant submitted an appraisal prepared by Lynn N. Zwyers, a Certified Residential Real Estate Appraiser. The appraisal report, written as of October 2, 2015 and developed as set forth for a possible real estate tax appeal, estimated the subject property had a market value of \$1,600,000 as of January 1, 2015.

As to the subject dwelling, the appraiser reported an effective age of 10 years, newer than its actual age of 39 years. As part of the Addendum, Zwyers also reported the subject dwelling to be in good condition and to have a good level of modernization of the kitchen and baths. The appraiser further noted the quality of construction was good and there was no functional or external obsolescence to be applied as the property had an average overall appeal and marketability for the area.

In the Addendum, as to the subject parcel, Zwyers reported the area has high land values, but "much of the land of the subject property is in the ravine." Zwyers further indicated that at the time the ravine was caving in and "needs approximately \$100,000 to fix it up." The appraiser thus concluded that the useable land of the subject was smaller.

Using the sales comparison approach, Zwyers considered seven comparable sales located from .10 of a mile to 2.16-miles from the subject. The comparables were each located in Lake Bluff. The comparables have sites that range in size from .4 to 3.9-acres of land area and were each improved with either a two-story, an English, a Traditional or a Contemporary type dwelling of stucco, cedar or brick exterior construction; the appraiser described the subject as a two-story French Provincial dwelling. The comparable homes were 16 to 105 years old and range in size from 4,261 to 5,913 square feet of living area with a full basement, each of which have various

³ The assessing officials report an unfinished basement, but the appellant's appraiser reported a finished a recreation room. In addition, the assessing officials report two fireplaces whereas the appraiser reported three fireplaces. The Board finds these factual discrepancies do not prohibit a determination of this appeal on this record.

types of finished areas. Each dwelling has central air conditioning, one to five fireplaces and either a two-car or a three-car garage. Appraisal sale #3 has a pool and appraisal sale #5 has a hot tub. The comparables sold from February 2013 to September 2014 for prices ranging from \$1,076,000 to \$1,660,000 or from \$184.47 to \$355.94 per square foot of living area, land included.

The appraiser applied adjustments to the comparables for differences when compared to the subject as set forth in the sale comparison approach and further outlined in the Addendum to the report. The adjustments were applied for lot size; age differences of more than 10 years at \$1,000 per year; full bathroom count at \$10,000 each; dwelling size at \$80 per square foot of living area; level of basement finish along with adjustments for lack of a pool, patio and/or screened porch, number of fireplaces and/or garage space differences at \$10,000 each.⁴ Appraisal sale #6 was adjusted upward for its "average" baths inferior to the subject. Through this process, Zwyers opined adjusted sales prices ranging from \$1,279,600 to \$1,720,600 or from \$219.37 to \$394.53 per square foot of living area, including land. As a result, the appraiser arrived at an estimated market value for the subject of \$1,600,000 or approximately \$388.54 per square foot of living area, including land, as of January 1, 2015.

Based on the equity evidence, the appellant requested a reduction in the subject's improvement assessment to \$185,310 or \$45.00 per square foot of living area and based on the market value evidence, the appellant requested a total assessment of \$542,406 which would reflect a market value of \$1,627,381 or \$395.19 per square foot of living area, including land, 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 \$595,000. The subject property has an improvement assessment of \$237,904 or \$57.77 per square foot of living area. The subject's total assessment reflects a market value of \$1,794,872 or \$435.86 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 a responsive letter to the appeal, the board of review 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 15-04370.001-R-1 (a copy of the applicable decision was also submitted). In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$533,280 based upon the stipulation of the parties.

The board of review further explained that the township's general assessment period began in 2015 and runs through tax year 2018. It further indicated that in tax year 2016 Shields Township applied an equalization factor of 1.0620 and for tax year 2017 Shields Township applied an equalization factor of 1.0506. Therefore, the board of review depicted that the 2015 assessment determination of \$533,280 was increased for tax year 2016 by the 1.0620 factor to a total assessment of \$566,343 and furthermore, the 2016 assessment was increased for tax year 2017 by the 1.0506 factor to a total assessment of \$595,000 in accordance with Section 16-185 of the

⁴ Based on adjustments to other sales, it appears appraisal sale #2 should have been adjusted downward by \$10,000 for its larger garage.

Property Tax Code (35 ILCS 200/16-185). As the subject's assessment 2017 total assessment is \$595,000, the board of review asserted that the subject's assessment should be confirmed.

Conclusion of Law

The taxpayer contends in part assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of lack of uniformity.

The appellant submitted a total of six equity comparables to support his position before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #3 and #4 due to the dissimilar designs of these dwellings as compared to the subject two-story home. In addition, the Board finds appellant's comparables #1 and #6 both differ significantly in dwelling size when compared to the subject dwelling containing 4,118 square feet.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #5. These comparables were most similar to the subject in location, design, size and/or other features, except that neither comparable has an in-ground swimming pool like the subject. These comparables had improvement assessments of \$147,756 and \$163,180 or \$37.71 and \$39.15 per square foot of living area. The subject's improvement assessment of \$237,904 or \$57.77 per square foot of living area falls above the best comparables in this record but appears logical given upward adjustments necessary for the subject's brick exterior construction, pool and other amenities. Based on this record and after considering adjustments to the comparables when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified on grounds of lack of uniformity.

The appellant in part 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 on grounds of overvaluation.

The appellant submitted an appraisal with an effective date of January 1, 2015 for the appeal of the subject as of the January 1, 2017 assessment date. Based upon the effective valuation date in the appraisal, the appraiser relied upon sales that occurred from February 2013 to September 2014, which sales are remote in time and less likely to be indicative of the subject's estimated market value as of January 1, 2017 which is the valuation date at issue in this appeal. Therefore, the Board finds that the appellant's appraisal is not a credible indication of the estimated market

value of the subject property as of January 1, 2017. Therefore, based on this appraisal evidence, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

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 for the remainder of the general assessment cycle.

Pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's 2015 decision should be carried forward to the subsequent 2017 tax year subject only to equalization applied for 2016 and 2017.

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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2015 assessment in Docket No. 15-04370.001-R-1. The record further indicates that the subject property is an owner-occupied dwelling and that 2015, 2016 and 2017 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for tax year 2015 or that the assessment year in question is in a different general assessment period. The board of review submitted Notes on Appeal reporting that the subject's total assessment for 2017 was \$595,000 which, as set forth in the letter presented by the board of review, reflected the 2015 decision of the Property Tax Appeal Board with the applicable equalization factors for tax years 2016 and 2017 applied.

For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted as the board of review decision for tax year 2017 properly reflects the Property Tax Appeal Board's prior year's decision plus the application of the equalization factors for 2016 of 1.0620 and for 2017 of 1.0506. In conclusion, the Board finds no change in the subject's assessment is warranted in accordance with Section 16-185 of the Property Tax Code.

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



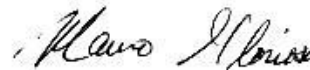
Member

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: July 21, 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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