



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

APPELLANT: Vasily & Alla Barbon  
DOCKET NO.: 17-03875.001-R-1  
PARCEL NO.: 15-30-205-015

The parties of record before the Property Tax Appeal Board are Vasily & Alla Barbon, the appellants, 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:** \$51,558  
**IMPR.:** \$149,863  
**TOTAL:** \$201,421

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 single-family dwelling of brick exterior construction with 3,656 square feet of living area. The dwelling was constructed in 1988. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 713 square foot garage.<sup>1</sup> The property has a 53,246 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales along with a brief and additional

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<sup>1</sup> The appellants report one fireplace and the assessing officials report two fireplaces. The Board finds this discrepancy does not prevent a determination of the correct assessment on this record.

"unacceptable comparables." In the brief, the appellants contend that for a January 1, 2017 assessment date, the assessing officials may not rely upon any sales that occurred on or after January 1, 2017. Therefore, the appellants contend that their three comparables are the best evidence of the subject's market value.

In the Section V grid analysis of the Residential Appeal petition, the appellants presented data on three comparable sales located from .66 of a mile to 1.021-miles from the subject property. The comparable parcels range in size from 40,511 to 45,182 square feet of land area. Each parcel has been improved with a two-story dwelling of brick exterior construction. The homes were each built in 1986 and contain either 3,748 or 3,824 square feet of living area. Features include a basement, two of which have finished areas, central air conditioning, one or three fireplaces and a garage ranging in size from 768 to 990 square feet of building area. The comparables sold between May and July 2016 for prices ranging from \$504,000 to \$567,500 or from \$133.37 to \$148.40 per square foot of living area, including land.

Based on the foregoing evidence and argument, the appellants requested a reduced total assessment of \$175,600 which would reflect a market value of \$526,853 or \$144.11 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$201,421. The subject's assessment reflects a market value of \$607,605 or \$166.19 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 support of its contention of the correct assessment, the board of review submitted information in two grid analyses on a total of six comparable sales along with copies of the property record cards for the subject and its comparables; for ease of reference, the Property Tax Appeal Board has renumbered the second set of comparables as #5 and #6. The properties are located within .823 of a mile from the subject. The parcels range in size from 40,166 to 98,010 square feet of land area. Each parcel has been improved with a two-story dwelling of brick or wood siding exterior construction. The homes were each built from 1987 to 1994 and range in size from 3,319 to 3,794 square feet of living area. Features include a basement with finished area, central air conditioning, a fireplace and a garage ranging in size from 696 to 812 square feet of building area. The comparables sold between April 2016 and September 2017 for prices ranging from \$625,000 to \$740,000 or from \$174.83 to \$216.93 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants reiterated the argument set forth in their brief contending the assessing officials have relied upon four of six sales presented that occurred after January 1, 2017. The appellants contend that only two sales occurring before January 1, 2017 are insufficient "by common law and rules and regulations" requiring at least three comparable properties. It is the contention of the appellants that the assessing officials may not rely upon any sales of comparable properties that occurred on or after January 1, 2017 to support the 2017 assessment of the subject property.

### Conclusion of Law

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

Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Illinois Supreme Court has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced so to do. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002).

Furthermore, in Cook County Board of Review v. Property Tax Appeal Board, 334 Ill. App. 3d 56, 777 N.E.2d 622 (1<sup>st</sup> Dist. 2002), the court stated "[t]here is no requirement that a taxpayer must submit a particular type of proof in support of an appeal. The rule instead sets out the types of proof that *may* be submitted. . . . Whether a two-year old appraisal is 'substantive, documentary evidence' of a property's value goes to the weight of the evidence, not its admissibility. [citing Department of Transportation v. Zabel, 47 Ill. App. 3d 1049, 1052, 362 N.E.2d 687 (1977) (whether a six-month-old appraisal is sufficient to establish value is for the trier of fact to consider in weighing the evidence)]."

Therefore, for an overvaluation argument using comparable sales evidence, the Board finds that the question presented is what data reflects the best evidence of the subject property's estimated market value as of the assessment date at issue. Such market value data should depict sales that occurred most proximate in time to the assessment date, in this case, both before and after January 1, 2017 and of properties that are most similar to the subject in location, age, size, design, characteristics and other features. Furthermore, the Property Tax Appeal Board finds assessment officials are statutorily bound to determine a given property's fair cash value as near as practicable as of the date of January 1 of a given assessment year. Additionally, Illinois courts recognized that assessing officials are not barred, as a matter of law, from considering events which occurred after the lien date in assessing properties<sup>2</sup> and subsequent events assessing officials may consider in any individual case will depend on the nature of the event and the weight to be given the event will depend upon its reliability in tending to show value as of

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<sup>2</sup> In order to develop an assessment reflective of one-third of the fair cash value of property, assessing officials are directed to base the assessment upon the sales ratio studies of the Illinois Department of Revenue for the three most recent years preceding the assessment year, adjusted to take into account any changes in assessment levels implemented since the data for the studies were collected. 35 ILCS 200/1-55.

January 1. (See Application of Rosewell, 120 Ill.App.3d 369 (1<sup>st</sup> Dist. 1983)). In light of the foregoing principles and case law to weigh the substantive evidence of market value, the Board has given no weight to the appellants' objections to the presentation of sales data that occurred after January 1, 2017.

The parties presented a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #2 and #3 as these dwellings are, among the comparables presented, least similar to the subject dwelling in size and would, thus, be expected to have somewhat higher values than the subject dwelling of 3,656 square feet. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

On this record, the Board finds the best evidence of market value to be the appellants' comparable sales and board of review comparable sales #1, #4, #5 and #6. These seven comparables have varying degrees of similarity to the subject and bracket the subject in age and size. These most similar comparables sold between May 2016 and September 2017 for prices ranging from \$504,000 to \$740,000 or from \$133.37 to \$195.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$607,605 or \$166.19 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds 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



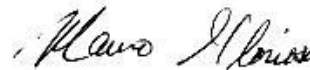
Member

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: 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

AGENCY

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