



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

APPELLANT: Mark Laba
DOCKET NO.: 17-04051.001-R-1 through 17-04051.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mark Laba, the appellant; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-04051.001-R-1	14-35-203-001	28,828	44,132	\$72,960
17-04051.002-R-1	14-35-200-011	17,383	0	\$17,383

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.¹

Findings of Fact

The subject property consists of two parcels, one of which is unimproved and one of which is improved with a raised-ranch style, single-family dwelling with a frame and brick exterior. The dwelling is 61 years old and contains 1,793 square feet of living area. The home features a full finished basement, central air-conditioning, two fireplaces, an in-ground swimming pool, and a detached, steel pole barn featuring parking for up to eight cars. The two parcels contain a total of approximately two acres of land area and are located in Long Grove, Ela Township, Lake County.

¹ The record does not contain a copy of any decision from the Lake County Board of Review with respect to parcel number (PIN) 14-35-200-011. Additionally, the board of review indicated in its submission that the appellant did not file a complaint before the board of review on this PIN. Therefore, there is an issue with respect to whether the Property Tax Appeal Board has jurisdiction over PIN 14-35-200-011. Nevertheless, the Property Tax Appeal Board will consider the assessment on this PIN.

The appellant marked a contention of law as the basis of the appeal. In support of this argument, the appellant submitted an appraisal, which includes both PINs, estimating the subject property had a market value of \$250,000 as of January 1, 2015 along with a brief and supporting documents arguing that the subject property has been devalued due to its proximity to Illinois Route 53. The appellant argues that news reports stated that part of the property was to be taken for road purposes by eminent domain for an extension of I-53. He contends that this publicity has rendered his property unmarketable. The appellant also submitted a copy of the real estate contract from when he purchased the property in March 2000 for \$325,000. In his brief, appellant disclosed that prior to purchasing the property, he met with the planning commission to learn if this property would be threatened by future I-53 extensions. He was assured that the land would not be within the extension area as part of the property is within a protected wetland area. He was shown a map depicting that the extension would pass 400 feet away from the property's frontage, which was acceptable to him. Three years ago, however, the route was changed and would now directly impact his property causing a substantial decrease in the value of his property.

In the appraisal submitted by the appellant, the appraiser developed the sales comparison approach to value. The appraisal included data on three comparable properties located from 1.79 to 5.04 miles from the subject. The comparables sold from March 2013 to January 2014 for prices ranging from \$235,000 to \$269,000 or from \$124.54 to \$152.25 per square foot of living area, including land. After making adjustments to the comparables for various differences from the subject, the appraiser calculated adjusted sales prices ranging from \$243,500 to \$255,900 or from \$123.98 to \$148.29 per square foot of living area, including land. The appraiser noted that the house is in fair condition and that the house shakes when trucks pass by due to its close proximity to the highway. He further noted that this shaking has caused structural damage to the dwelling, as depicted in photographs attached to the appraisal. He also stated that, although the property features an inground swimming pool, the pool is not useable due to cracks in the concrete. The appraiser's opinion of value as of January 1, 2015 was \$250,000.

Based on the appraisal and his argument regarding the devaluation of the property, the appellant requested a total assessment for the two parcels of \$53,867.

The board of review submitted its "Board of Review Notes on Appeal" for the two parcels in this appeal and disclosing the total combined assessment for the subject property of \$90,343. This combined assessment reflects a market value of \$272,528 or \$152.00 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. The board of review disclosed on its "Notes on Appeal" that 2015 was the first year of the general assessment cycle for the subject property.

In support of its contention of the correct assessment, the board of review asserted that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket Nos. 15-04720.001-R-1 and 15-04720.002-R-1. In those appeals, the Property Tax Appeal Board issued a decision reducing the subject's combined assessment for the two parcels to \$83,325 based on an agreement of the parties. In a brief submitted with its Notes on Appeal, the board of review explained that Ela Township's most recent general assessment cycle began in 2015 and runs through 2018. It further indicated that in tax years 2016

and 2017 township equalization factors of 1.0499 and 1.0327, respectively, were applied in Ela Township. The board of review explained that if the assessments for the 2017 tax year were calculated by applying the 2016 and 2017 equalization factors to the Property Tax Appeal Board's assessments as determined for the 2015 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the subject's total assessment for both parcels would be \$90,343. As the subject's total assessment for 2017 is \$90,343 as required by the application of section 16-185 of the Property Tax Code, the board of review requested confirmation of the subject's assessments.

Conclusion of Law

The taxpayer raised a contention of law as the basis of the appeal. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under the Illinois Administrative Procedure Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15). The rules of the Property Tax Appeal Board do not provide for the standard of proof when a contention of law is raised, therefore, the standard of proof is the preponderance of the evidence. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not justified.

The Board finds that the appellant submitted an appraisal with an opinion of market value for the subject property of \$250,000 as of January 1, 2015. The appellant also submitted a brief and supporting documents arguing that his property has been devalued by its close proximity to I-53 after that was road was extended. He argues this proximity has caused physical damage to his house and inground swimming pool. He claims that publicity surrounding the I-53 extension has rendered his house unmarketable and decreased its market value below that opined in his 2015 appraisal. The board of review submitted a memorandum arguing that, as the 2015 assessment of the property was decreased pursuant to an agreement of the parties, and the amount of the 2017 assessment is equal to the prior PTAB decision after application of the equalization factors used in Ela Township in 2016 and 2017, no reduction is warranted.

The Board finds that the Property Tax Appeal Board issued a decision in Docket Nos. 15-04720.001-R-1 and 15-04720.002-R-1 reducing the subject's 2015 combined assessment to \$83,325. The Board finds Section 16-185 of the Property Tax Code is controlling in this matter. (35 ILCS 200/16-185) Section 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.

As noted, the Board further finds that the subject property was the subject matter of an appeal for the 2015 tax year in which the Property Tax Appeal Board issued a decision reducing the subject's combined assessment for both parcels to \$83,325. Appellant's appeal form shows the

subject property as the appellant's address indicating that the dwelling is owner-occupied. Additionally, the appraisal submitted by the appellant described the property as being occupied by the owner. The record further shows that the 2015 and 2017 tax years are in the same general assessment period and that equalization factors of 1.0499 and 1.0327 were applied in Ela Township in 2016 and 2017, respectively. Further, 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. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) results in a total assessment of \$90,343, which is the amount of the property's 2017 combined assessment as established by the Lake County Board of Review.

As an aside, the Board further finds that the appraisal submitted by the appellant is generally supportive of the assessment given the fact that the appraisal is dated two years prior to the assessment date at issue.

After considering the requirements of Section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessments is not 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: October 20, 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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