



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

APPELLANT: Elizabeth Abbattista
DOCKET NO.: 18-00254.001-R-1
PARCEL NO.: 12-33-210-009

The parties of record before the Property Tax Appeal Board are Elizabeth Abbattista, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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: \$377,854
IMPR.: \$483,727
TOTAL: \$861,581

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 2018 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 Victorian style, two-story dwelling with an attic of wood siding exterior construction with 7,266 square feet of living area.¹ The dwelling was constructed in 1913 but has an effective age of 1941 due to recent significant rehab.² Features of the home include a 3,471 square foot basement with 700 square feet of finished area, a 2,771 square foot

¹ The Property Tax Appeal Board finds the best evidence of the description of the subject property was presented by the board of review located in the property record card which contained a schematic diagram and the calculations of the subject's main dwelling, coach house and pool house. The appellant's appraisal included an illegible blueprint of the subject's main house but did not include a schematic diagram depicting the size of the subject's coach house or pool house and the related calculations for each.

² The subject's property record card disclosed that the subject property was 25% rehabbed in 2006, 2008 through 2014, 50% rehabbed in 2015, 75% rehabbed in 2016 and 100% rehabbed in 2017, which resulted in an effective age of 1941 and was unrefuted by the appellant.

attic with 692 square feet of finished area, central air conditioning, four fireplaces and a detached 775 square foot garage with a 620 square foot second floor coach house. The property also has 450 square foot pool house, a 1,500 square foot inground swimming pool and a hot tub. The property has a 71,340 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Lawrence C. Klaus, a Certified Residential Real Estate Appraiser. The intended use of the appraisal is to evaluate the subject property for real estate tax assessment purposes wherein the appraiser estimated the subject property had a market value of \$2,400,000 as of January 1, 2018.

The appraiser reported that the subject property has been renovated within the last 15 years and includes an updated kitchen, baths and the finishing of the third floor into a large family/game room, bedroom and half bath. The appraiser reported that the property has been well maintained throughout and there were no functional or external inadequacies determined. The appraiser made note: "Given the modifications made to the subject property within the last 15 years, copies of the subject's blueprints have been provided while the square footage indicated by the assessor records has been utilized in this analysis." The appraiser reported the date of the interior/exterior inspection was on May 30, 2018. The appraiser included exterior photographs of the subject's main dwelling in the report.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales. The comparables are located from .44 of a mile to 1.16 miles from the subject property with sites ranging in size from 40,204 to 196,172 square feet of land area. The comparables are improved with a Colonial style dwelling, a two-story dwelling and a Victorian style dwelling that range in size from 6,291 to 11,014 square feet of living area and in age from 93 to 104 years old. The appraiser reported that each comparable has a basement with one having finished area, central air conditioning, five to seven fireplaces and either a three-car or a seven-car garage. One comparable has a tennis court, two comparables each have an inground swimming pool, two comparables each have a coach house and one comparable has a studio. The comparables sold from May to September 2017 for prices ranging from \$2,100,000 to \$2,675,000 or from \$199.75 to \$333.81 per square foot of living area, including land. The appraiser adjusted the comparables for site size, condition, room count, dwelling size, basement finish and differing features to arrive at adjusted prices that range from \$1,876,000 to \$2,537,000. As a result, the appraiser arrived at an estimated market value for the subject of \$2, 400,000 as of January 1, 2018.

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion 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 \$861,581. The subject's assessment reflects a market value of \$2,604,537 or \$358.46 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum asserting that the subject property's main house had permits issued in 2005 for an addition/alterations and a garage with a total value of \$1,270,000. The board of review critiqued the comparables chosen by the appraiser, noting the appraiser's comparables #1 and #2 are located west of the METRA commuter tracks in a different market area than the subject. The board of review provided property record cards and a location map of the comparables in relation to the subject to support this claim. The board of review critiqued the adjustments the appraiser applied to the comparables. The board of review argued that the appraiser's \$2.00 per square foot site size adjustment is too low for the subject's market area and differs from the appraiser's land sale analysis which concluded the land values range from \$8.18 to \$9.39 per square foot of land area. As part of its submission, the board of review provided a grid analysis of three vacant land sales that sold from May 2016 to September 2017 for prices ranging from \$14.24 to \$24.41 per square foot of land area to support this claim. Finally, the board of review asserted that the reported gross living area of appraiser's comparables #1 and #2 are a combined total living area of each properties' main house and coach house(s). The main house of appraiser's comparable #1 has 8,612 square feet of living area and the main house of appraiser's comparable # 2 has 7,034 square feet of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from approximately .37 of a mile to 1.23 miles from the subject property. Board of review comparable #1 is the same property utilized by the appraiser as comparable #3 in the appraisal report. The comparables have sites that range in size from 33,410 to 60,153 square feet of land area. The comparables are improved with either a 1.75-story, a 2-story or a 2.5-story dwelling of stucco, wood siding or shingle-wood exterior construction ranging in size from 5,064 to 7,839 square feet of living area. The dwellings were built from 1895 to 1936, with comparables #1 through #3 having effective ages of 1946, 2011 and 1960, respectively. Each home has a basement with three having finished area. The comparables have central air conditioning and two to seven fireplaces. Three comparables each have a garage ranging in size from 748 to 1,133 square feet of building area. The properties sold from June 2016 to May 2017 for prices ranging from \$2,100,000 to \$3,281,250 or from \$333.81 to \$493.68 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject's assessment be sustained.

In written rebuttal, counsel for the appellant critiqued the comparables submitted by the board of review. The appellant submitted a location map depicting the appellant's comparables and the board of review comparables location in relation to the subject. The appellant asserted that board of review comparable #1 is the same comparable used by the appellant's appraiser, however the appraiser has properly adjusted this comparable to compensate for land size, square footage, condition and above ground living area, whereas, the board of review makes no such adjustments. Counsel asserted that board of review comparable #2 never sold on the MLS, therefore it was not an arms-length transaction. Counsel argued that board of review comparables #2 and #3 are 2,200 and 2,000 square feet smaller than the subject, respectively. Lastly, counsel argued that board of review comparable #4 is a recent rehab with over 1.6 million dollars in updating and aerial views of Lake Michigan can be seen from this comparable, further increasing its value. Counsel asserted the county has submitted nothing to properly refute the latest appraisal report submitted by the appellant, therefore, the appellant requests an assessed value for the subject property of \$799,920.

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 estimating the subject property had an estimated market value of \$2,400,000 as of January 1, 2018 and the board of review submitted four comparable sales, one of which was utilized by the appellant's appraiser, to support their respective positions.

As to the appellant's appraisal, the Board gave little weight to the conclusion of value contained in the appellant's appraisal report. The Board finds it problematic that the appellant's appraiser reported the subject dwelling's gross living area as 8,336 square feet, which combines the gross living area of the main house (7,226 square feet of living area) with the coach house (620 square feet of living area) and the pool house (450 square feet of living area), yet made additional line item adjustments to comparable #3 due to its lack of an inground swimming pool, pool house and coach house. The appellant's appraiser chose comparable #1 which is located more than one mile from the subject and has a significantly larger lot than the subject property. Lastly, the appraiser adjusted the comparables for differences in land size at a price of \$2.00 per square foot of land area. The Board finds this aspect of the appellant's appraisal is not particularly credible considering the appraiser's estimated land value of the subject and the land sales provided by the board of review. These factors undermine the appraiser's final conclusion of value. However, the Board will analyze the raw sales data presented by both parties.

The Board gives less weight to appellant's comparable sale #1, as well as board of review comparable sale #4 as each property is located more than one mile from the subject.

The Board finds the best evidence of market value to be the appraiser's comparables #2 and #3, along with board of review comparables #1, #2 and #3, which includes the parties' common comparable. These properties are most similar to the subject in location, dwelling size, age/effective age and land area. The properties sold from August 2016 to August 2017 for prices ranging from \$2,100,000 to \$2,675,000 or from \$333.81 to \$493.68 per square foot of living area, including land. The Board finds appellant's comparable#3/board of review comparable #1 and board of review comparable #2 are inferior to the subject, in that the subject has a coach house, an inground swimming pool and a pool house, not features of these two properties, requiring upward adjustments. Furthermore, the subject's site size is superior to three of the four comparables, requiring upward adjustments. The subject's assessment reflects an estimated market value of \$2,604,537 or \$358.46 per square foot of living area including land, which falls within the range established by the best comparable sales in the record. After considering logical adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, the Board finds a reduction in the subject's assessment 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: June 8, 2021



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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