



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

APPELLANT: Aaron Gruen
DOCKET NO.: 19-02604.001-R-1
PARCEL NO.: 15-14-407-021

The parties of record before the Property Tax Appeal Board are Aaron Gruen, 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 **a reduction** 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: \$59,612
IMPR.: \$150,655
TOTAL: \$210,267

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 2019 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 dwelling of brick exterior construction with 3,320 square feet of living area. The dwelling was constructed in 1984. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an 892 square foot garage. The property has an approximately 20,965 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted a grid analysis of the subject and nine comparable properties located within the same neighborhood code as the subject property and from .01 to .50 of a mile from the subject. Assessment data was provided for each of the comparables and sales data was included on five of the comparables. The comparables have sites that range in size from 20,020 to 28,261 square feet of land area. The comparables consist of two-story dwellings of frame, brick or brick and frame exterior construction ranging in size

from 2,956 to 3,459 square feet of living area. The dwellings were built from 1979 to 1986. Each comparable has a basement with four having finished area. The comparables each feature central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 1,089 square feet of building area. The comparables have land assessments that range from \$48,651 to \$72,889 or from \$1.83 to \$3.45 per square foot of land area and improvement assessments that range from \$90,668 to \$155,813 or from \$26.92 to \$52.17 per square foot of living area. Comparables #1 through #5 sold from July 2018 to July 2019 for prices ranging from \$418,000 to \$620,000 or from \$124.11 to \$187.75 per square foot of living area, land included.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$209,979 with a land assessment of \$52,328 or \$2.50 per square foot of land area and an improvement assessment of \$157,651 or \$47.49 per square foot of living area. The requested reduction reflects a market value of approximately \$630,000 when using 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 \$226,835. The subject's assessment reflects a market value of \$689,678 or \$207.73 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$59,612 or \$2.84 per square foot of land area and an improvement assessment of \$167,223 or \$50.37 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis, photographs and dwelling sketches of nine comparable properties located within the same neighborhood code as the subject property and from .06 to .50 of a mile from the subject. Assessment data and sales data was provided for each of the comparables. The comparables are improved with two-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 2,874 to 3,723 square feet of living area. The dwellings were built from 1979 to 1987. Comparable #4 has an effective age of 1988. Each comparable has a basement with eight having finished area. The comparables each feature central air conditioning and one or two fireplaces. Eight comparables each have a garage ranging in size from 420 to 825 square feet of building area. The comparables have land assessments that range from \$65,821 to \$75,638 or from \$2.42 to \$3.48 per square foot of land area and improvement assessments that range from \$150,122 to \$180,744 or from \$43.61 to \$52.88 per square foot of living area. The comparables sold from April 2018 to September 2019 for prices ranging from \$680,000 to \$791,000 or from \$202.23 to \$251.75 per square foot of living area, land included.

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

In written rebuttal, the appellant critiqued the comparables submitted by the board of review. The appellant asserted that none of the board of review comparables front Riverwoods Road, are located near the high-volume traffic intersection of Riverwoods and Half Day Road like the subject property and none are near the entrance to a subdivision like the subject property. Included in the rebuttal, the appellant provided a copy of email correspondence between the appellant and Gary Raupp, Vernon Township Assessor. In addition, the appellant argued that the Lake County Board of Review reduced the assessments of appellant's comparables #6 and #7

based on some of the same comparables that the appellant provided in his appeal. The appellant also referenced two additional properties in support of the overvaluation argument. Section 1910.66(c) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.66(c)) provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

Pursuant to this rule the Board finds the additional sales provided by the appellants are improper rebuttal evidence and will not be further considered by the Property Tax Appeal Board in determining the correct assessment of the subject property.

Conclusion of Law

The appellant contends in part that 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 14 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparable sale #4 which appears to be an outlier as it sold for a price of \$124.11 per square foot of living area, which is a considerably lower sales price than the other comparables in the record. The Board gives reduced weight to board of review comparables #1, #2, #3, #4, #7 and #9 which differ from the subject in site size, dwelling size, basement size and/or lack a garage in contrast to the subject's 892 square foot garage.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #3 and #5, along with board of review comparable sales #5, #6 and #8. These comparables are similar to the subject in location, site size, dwelling size, design, age and most features, except six of the comparables each have basement finish, unlike the subject's unfinished basement, suggesting a downward adjustment would be required to these comparables for this superior feature to make them more equivalent to the subject. The comparables sold from July 2018 to July 2019 for prices ranging from \$525,500 to \$690,000 or from \$164.94 to \$229.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$689,678 or \$207.73 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. However, the Board finds the subject's estimated market value is greater than six of the seven comparable sales in the record, which does not appear justified given its lack of a finished basement. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessment is warranted.

The appellant also argued assessment inequity as an alternative 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 record contains 18 assessment comparables for the Board's consideration. After reviewing the record and considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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 20, 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Aaron Gruen
282 Dover Circle
Lake Forest, IL 60045

COUNTY

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