



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

APPELLANT: Tom Snellback  
DOCKET NO.: 19-03081.001-R-1  
PARCEL NO.: 16-24-307-006

The parties of record before the Property Tax Appeal Board are Tom Snellback, the appellant, by attorney Michael B. Andre of Eugene L. Griffin & Associates, Ltd. 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:** \$126,206  
**IMPR.:** \$97,523  
**TOTAL:** \$223,729

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 one-story dwelling of brick exterior construction with 2,680 square feet of living area. The dwelling was constructed in 1968 and is approximately 51 years old. Features of the home include an unfinished partial basement, central air conditioning, one fireplace and a two-car garage containing 528 square feet of building area.<sup>1</sup> The property has an approximately 18,483 square foot site and is located in Highland Park, Moraine Township, Lake County.

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<sup>1</sup> The parties differ as to the site size of the subject and the number of fireplaces in the subject dwelling. The Board finds the best description of the subject is found in the appraisal presented by the appellant and the subject's recent Multiple Listing Service (MLS) listing sheet presented by the board of review, both report the subject site dimensions as approximately 100' x 184' and the subject dwelling has one fireplace.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$580,000 as of January 1, 2019. The appraisal was prepared by Gregory B. Nold, MAI, a Certified General Real Estate Appraiser. The property rights appraised were fee simple and the purpose of the appraisal was to assist the client, Mr. Tom Snellback, with an ad valorem tax assessment for the subject and for no other purpose.

The appraiser described the subject as a single family residence with a masonry exterior and average quality construction. The appraiser stated the structure appears adequately maintained on an overall basis and is considered to be in somewhat average condition for the area, albeit with an updated kitchen, and several items of deferred maintenance. Upon inspection, it was noted that the subject requires new tuckpointing and a large crack in the foundation was discovered. The partial basement is unfinished. A plastic barrier has been installed in the crawl to limit moisture on this unfinished level.

In estimating the subject's market value, the appraiser developed the sales comparison approach to value utilizing six comparable sales that are located from .35 of a mile to 1.15 miles from the subject property. The comparables have sites that range in size from 10,000 to 27,507 square feet of land area. The comparables are described as 1-story, 2-story or 2.5-story dwellings of masonry or masonry and frame exterior construction ranging in size from 2,264 or 3,307 square feet of living area. The dwellings range in age from 49 to 95 years old. The comparables each have a full or partial basement, three of which have finished area. Five comparables have central air conditioning, five comparables each have one fireplace and each comparable has a two-car garage. The comparables sold from July 2017 to November 2018 for prices ranging from \$520,000 to \$658,000 or from \$164.97 to \$260.60 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences when compared to the subject in site size, condition, room count, gross living area, basement size, basement finished area and other features to arrive at adjusted prices ranging from \$546,400 to \$586,000. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$580,000 as of January 1, 2019.

The appraiser revealed the subject was purchased on November 22, 2016 for a price of \$655,000. The appraiser stated "There are no other recent sales that have occurred within the last three years. Moreover, no recent listings or pending sales have occurred during the same."

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 \$223,729. The subject's assessment reflects a market value of \$680,234 or \$253.82 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.

In support of its contention of the correct assessment of the subject property the board of review submitted information on nine comparable properties, however board of review comparable #9 is a duplicate of board of review comparable #3. The eight comparable sales are located from .13

of a mile to 2.22 miles from the subject property, four of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 12,310 to 43,020 square feet of land area. The comparables are improved with one-story dwellings of brick, wood siding, wood siding and stone, or brick and wood siding exterior construction ranging in size from 2,520 to 3,412 square feet of living area. The dwellings were built from 1950 to 1984 with comparables #2, #3, #4, #7 and #8 having reported effective ages ranging from 1959 to 2001. Two comparables have concrete slab foundations and six comparables have full basements, four of which are finished with a recreation room. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 308 to 728 square feet of building area. The properties sold from April 2016 to July 2018 for prices ranging from \$578,000 to \$1,040,000 or from \$229.37 to \$332.97 per square foot of living area, including land.

The board of review reported that the subject was purchased on November 22, 2016 for a price of \$655,000. The board of review also provided an MLS listing sheet for the subject property which revealed the subject was listed on January 14, 2019 for a price of \$795,000 but was subsequently take off the market on January 29, 2019. The listing sheet disclosed the subject was rehabbed in 2017. The listing notes “Updated brick ranch home with flowing, open floor plan ideal for today’s lifestyle. Beautifully redone eat-in, granite kitchen.”

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

### **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 of the subject property and the board of review submitted eight comparable sales to support their respective positions before the Board. The Board has given less weight to the appraiser’s conclusion of value as the appraiser utilized four comparables that are dissimilar 2-story or 2.5-story dwellings when compared to the subject’s 1-story dwelling, two of which are 42 and 44 years older in age and three of which are considerably larger in dwelling size when compared to the subject dwelling. Furthermore, one comparable is located more than one mile away from the subject property. Finally, the Board finds it problematic that the appraiser did not disclose the subject was listed in the Multiple Listing Service on January 14, 2019 for a price of \$795,000 or that the subject dwelling had been rehabbed in 2017. These factors undermine the credibility of the appraiser’s conclusion of value. However, the Board will analyze the raw sales data of the comparables presented in the appraisal.

The record contains a total of 14 comparable sales for the Board’s consideration. The Board has given less weight to the appellant’s appraisal comparables #1, #2, #5 and #6 which differ from the subject in design, dwelling size and/or location. The Board has given reduced weight to

board of review comparables #1, #2, #3, #5, #7 and #8 due to differences from the subject in location, site size, dwelling size, age and/or foundation type. The Board has also given less weight to board of review comparable #4 as its sale occurred 32 months prior to the assessment date at issued and is less likely to be indicative of the subject's market value as of January 1, 2019.

The Board finds the best evidence of the subject's market value to be the appellant's appraisal comparables #3 and #4, along with the board of review comparable #6. These three comparables are relatively similar to the subject in location, dwelling size, design, age and some features. The comparables sold in November 2017 and June 2018 for prices ranging from \$550,000 to \$925,000 or from \$208.97 to \$332.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$680,234 or \$253.82 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is warranted based on overvaluation.

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: September 20, 2022



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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