



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

APPELLANT: Donald Christiaens
DOCKET NO.: 19-03272.001-R-1
PARCEL NO.: 06-32-100-011

The parties of record before the Property Tax Appeal Board are Donald Christiaens, the appellant, by attorney Mary T. Nicolau, of Fox Rothschild LLP 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 ***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: \$67,460
IMPR.: \$15,865
TOTAL: \$83,325

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 frame exterior construction with 1,900 square feet of living area. The dwelling was constructed in 1978 and was 41 years old as of the assessment date. Features of the property include an unfinished partial basement, central air conditioning, two full bathrooms, a wood stove, a two-car garage, and a wood shed. The property has a site containing 5 acres of land area and is located in Grayslake, Avon Township, Lake County.

The appellant's appeal is based on overvaluation. The appellant submitted an appraisal report with an estimated market value of \$230,000 as of January 1, 2019. The appraisal was prepared by Kevin G. Carrico, Certified Residential Real Estate Appraiser, and the property rights appraised were fee simple. The intended use of this appraisal was for potential tax protest purposes. The appraiser conducted interior and exterior inspections of the property and noted that

the property was in fair to average condition with signs of deferred maintenance on both the interior and exterior of the dwelling. He noted that there were holes in the ceilings of both bathrooms where ceiling exhaust fans had previously been located and rotting wood and peeling paint on the trim of the garage utility door and exterior siding. The subject property also features a wood shed that was in poor condition and considered personal property, and, therefore, given no value in the appraisal. The appraiser included photographs of the interior and exterior of the subject property and one exterior photo of each comparable property.

The appraiser stated that he conducted an extensive search for comparable sales in Avon Township and chose three ranch-style dwellings but, due to a lack of sales with comparable acreage, he had to consider sales that closed in 2017. The appraiser noted that Sale One is the most similar in age and has the same bedroom count as the subject and that he had consulted with the listing agent for additional information about the sale and the impact of the golf course view. He noted that Sale Two was the most similar to the subject in lot size and gross living area and had the same bedroom utility. Sale Three, he noted, is closest in proximity and has the same bathroom count and a partial unfinished basement, like the subject. As it closed in December 2017, the appraiser included a time adjustment for this sale. Finally, he noted that all of the comparable sales were in better condition than the subject and adjusted accordingly,

In estimating the market value, the appraiser developed the sales comparison approach to value, utilizing three comparable sales of properties that are all located in Avon Township and from 2.90 to 4.66 miles from the subject property. The comparables are ranch-style dwellings that range in age from 62 to 78 years old and range in size from 1,584 to 2,716 square feet of living area. Each comparable has central air conditioning and a full or partial basement, two with finished area that includes a bath and a bedroom. Two comparables each have two fireplaces. Comparables #1 and #3 each have one two-car garage, and comparable #2 has both an attached and a detached two-car garage. Two comparables have patios, one comparable has a screened porch, and two comparables have outbuildings. The dwellings are situated on sites ranging in size from 2.04 to 6.23 acres of land area. The comparables sold from December 2017 to December 2018 for prices ranging from \$190,000 to \$270,000 or from \$91.31 to \$170.45 per square foot of living area, including land.

After applying adjustments to the comparables for date of sale, and for differences from the subject in location, site size, view, quality of construction, age, bathroom count, condition, dwelling size, basement finish, exterior features, garage size, and outbuildings, the appraiser arrived at adjusted prices ranging from \$192,650 to \$256,750. Based on these adjusted sale prices, the appraiser arrived at an opinion of market value for the subject of \$230,000 as of January 1, 2019. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,990. The subject's assessment reflects a market value of \$304,013 or \$160.00 per square foot of living area, land included, when applying the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In response to appellant's evidence and in support of its contention of the correct assessment of the subject property, the board of review submitted a review appraisal prepared by Edward L. Rottman, State Certified Appraiser, of Realtec Corporation. In his report, Mr. Rottman stated that the purpose of his assignment was to write a review of the appellant's appraisal, determine if the value developed was a fair market value and, if not, determine his opinion of the fair market value for the subject property. In his review, Rottman noted the appraisal comparables were each adjusted at \$5,000 per acre but his search of residential rural land sales indicated a fair value would be approximately \$10,000 per acre, which would change the adjustments as follows: Sale No. 1 would change from +\$8,900 to +\$17,800, Sale No. 2, which was larger than the subject in land size, would change from +\$6,150 to -\$12,300, and Sale No. 3 would change from +\$15,000 to +\$30,000. As to the age adjustments utilized in the appraisal, Rottman noted the ages of the respective comparable properties were adjusted inconsistently at \$450, \$316 and \$402 per year, respectively. He opined that if \$450 per year was used for all three properties, the adjustments for Sale No. 2 would be +\$10,800 and Sale No. 3 would be +\$16,660.¹ Rottman questioned the condition adjustments on the appraisal. He noted that the subject improvements were listed as Average/Fair and that all three sale comparables were listed as Average and each was adjusted downward \$7,500, even though the comparables are 21 to 37 years older than the subject. He noted that the exterior photos of the three sale comparables appear to have been taken from the street and, unless the appraiser did a close up inspection of each residence to make a real assessment of the condition, residences between 24 and 37 years older than the subject should not have received downward adjustments for condition. He noted that inconsistent adjustments were made for bathroom and bedroom counts and outbuildings. Based on his review, the sales should be adjusted as follows: Sale No. 1 would go from an adjusted sale price of \$256,750 to \$273,150, Sale No. 2 would go from \$192,650 to \$197,200, and Sale No. 3 would go from \$240,258 to \$271,538 or from \$99.98 to \$172.44 per square foot of living area, including land. In Rottman's opinion, the market value of the property as developed by the appraisal should be between \$285,000 to \$323,000 based on a range of \$150.00 to \$170.00 per square foot of living area.

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 based on the evidence submitted for its review, a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted an appraisal while the board of review provided a review appraisal critiquing the adjustments made to the appraisal comparables by the appellant's appraiser.

¹ On the appraisal, Sale Nos. 2 and 3 received age adjustments of +\$7,600 and +\$14,880, respectively.

The appellant submitted an appraisal estimating that the subject property had a market value of \$230,000 as of January 1, 2019 based on the sales comparison approach to value. The appraiser had inspected the subject property and provided photographs depicting the condition of the dwelling, which supported his conclusion that the subject dwelling was in average to fair condition. The board of review presented no comparable sales to support the assessed value but provided a critique of the appellant's appraisal. The board of review's appraiser, based on the sales contained in the report and using his own adjustments, opined the subject property had a value from \$285,000 to \$323,000. After considering the appellant's appraisal and the review appraisal, the Board finds that a reduction in the assessment is appropriate to reflect a market value of \$250,000.

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:

January 18, 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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