



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

APPELLANT: Rick Robin  
DOCKET NO.: 06-01753.001-R-1  
PARCEL NO.: 14-03-305-011

The parties of record before the Property Tax Appeal Board are Rick Robin, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$43,211  
**IMPR:** \$276,604  
**TOTAL:** \$319,815

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 40,597 square foot parcel improved with a three-story style brick and frame dwelling that was built in 2004 and contains 7,514 square foot of living area. Features of the home include central air conditioning, two fireplaces, two attached garages containing a total of 1,800 square feet of building area and a full unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant's petition indicated the subject lot was purchased in 2002 for \$115,000. The appellant also asserted the subject dwelling cost \$680,000 to construct, based on Exhibit D, a "Sworn statement for contractor and subcontractor to owner", although this form was not signed or notarized. The appellant's petition indicated he acted as general contractor during the subject dwelling's construction, a service which he contends had a value of \$30,000. The appellant submitted no evidence to demonstrate this was a typical fee for a home like the subject. The appellant also submitted Exhibit A, a "Light and Vent Schedule", which purports to depict the livable areas by square footage within the various rooms of the home. Exhibit B is a

letter from an architect, which states that the subject contains 5,159 square feet of living area, although the appellant's petition indicates the home has 4,600 square feet. The appellant further submitted a prior year decision by the Property Tax Appeal Board under Docket no. 05-00913.001-R-1, in which the Board found no change in the subject's assessment was warranted. The facts in the instant appeal are analogous to the 2005 appeal. Based on this evidence the appellant requested the subject's land assessment be reduced to \$38,333 and its improvement assessment be reduced to \$226,667 or \$49.28 per square foot of living area, based on the appellant's contention the subject contains just 4,600 square feet of living area.

During the hearing, the appellant acknowledged the assessor had determined the subject dwelling contains 6,642 square feet of living area in the 2005 appeal, but claimed an appraisal, which was not submitted into the record by the appellant, estimated the subject's living area at 6,519 square feet. The appellant asserted the method of estimating living area by measuring exterior dimensions of homes that is employed throughout Ela Township is flawed, because people "can't live in the walls".

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$319,815 was disclosed. The subject has an estimated market value of approximately \$962,429 or \$128.08 per square foot of living area including land<sup>1</sup>, as reflected by its assessment and the Lake County 2006 three-year median level of assessments of 33.23%.

In support of the subject's assessment, the board of review submitted property record cards for the subject six comparable properties, as well as a grid analysis of the subject and comparables. The board of review also submitted a grid of three comparables to demonstrate the subject's land was equitably assessed. Finally, the board of review submitted a letter describing an attempt by the board of review and Ela Township assessor to visit the subject property to re-measure its living area, requested in an October 15, 2008 letter to the appellant. The board of review's letter stated the appellant called the board on October 22, 2008, refusing entry into the subject by the board of review and the township assessor. The board of review invoked Section 1910.94(a) of the Official Rules of the Property Tax Appeal Board, which states

No taxpayer or property owner shall present for consideration, nor shall the Property Tax Appeal Board accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or

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<sup>1</sup> Based on township assessor's living area estimate for the subject of 7,514 square feet

property owner denied a request made in writing by the board of review or a taxing body, during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes. (86 Ill. Adm. Code 1910.94(a))

The board of review's comparables consist of two-story style brick, frame, or brick and frame dwellings that were built between 1991 and 2006 and range in size from 2,592 to 6,416 square feet of living area. Features of the comparables include central air conditioning, one to three fireplaces, garages that contain from 782 to 1,040 square foot of building area and full basements, three of which contain from 1,701 to 2,694 square feet of finished area. The comparables sold between April 2003 and October 2007 for prices ranging from \$350,000 to \$1,170,000 or from \$135.03 to \$244.95 per square foot of living area including land. The board of review's land grid compared three comparable properties to the subject. The comparable lots range in size from 40,581 to 42,222 square feet of land area and have land assessments ranging from \$43,194 to \$44,941 or \$1.06 per square foot of land area. The subject has a land assessment of \$43,211 or \$1.06 per square foot of land area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review's representative called the township assessor as a witness. The assessor testified his office's method of determining living area of a home by measuring its outside dimensions, is used throughout the jurisdiction. The witness also testified the board of review's first three comparables were located in the subject's subdivision, while the last three comparables were located in competing subdivisions in the subject's market area.

In cross examination, the appellant asked the assessor why the subject's living area changed from 6,642 to 7,514 square feet between 2005 and 2006. The witness responded that it was apparent during a field inspection of the subject by assessor's office personnel, that the subject had living area on the third floor, which was not noticed in the prior year.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant contends overvaluation as the basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to meet this burden.

The Board first finds the parties disputed the subject's living area. The appellant's petition indicated the subject dwelling contains 4,600 square feet of living area, the Light and vent schedule indicates the subject contains 4,592 square feet and the architect's letter submitted by the appellant claims the subject has 5,159 square feet. Conversely, the board of review contends the subject contains 7,514 square feet of living area, based on its property record card, which contains a detailed floor plan drawing and which was verified by a re-measurement of the home's exterior dimensions during a site visit by assessor's office personnel in September 2006. This re-measurement included apparent living area on the subject's third floor, which was not previously discovered. The appellant did not refute this assertion by the board of review. The Board finds the appellant denied entry to the subject dwelling by the board of review's representative and assessor's office personnel that was requested in writing on October 15, 2008. Based on this denial of entry, the board of review invoked Section 1910.94(a) of the Official Rules of the Property Tax Appeal Board, cited above. The Board further finds the assessor testified exterior dimensions are used throughout the jurisdiction to determine living area of all homes. The Property Tax Appeal Board finds that, because the appellant denied a request in writing by the board of review to re-measure the subject dwelling, the appellant's various claims regarding the subject dwelling's living area are given no weight. Thus the Board finds the subject dwelling contains 7,514 square feet of living area, as claimed by the board of review.

The Board finds the appellant submitted an unsigned contractor's statement in support of his overvaluation argument. The appellant also contends the subject's land assessment should reflect its 2002 sale for \$115,000. The board of review submitted information on six comparable properties located in the subject's neighborhood. The Board finds the subject's land sale in 2002 occurred approximately four years prior to the subject's January 1, 2006 assessment date at issue in this appeal and cannot be relied on as a valid indication of the subject's lot value. The board also gave little weight to the appellant's unsigned contractor's statement which indicates construction of the subject dwelling cost \$680,000, or to his estimate of the general contractor's fee of \$30,000. The record contains no evidence that the latter fee was reflective of the market value for this service in the subject's neighborhood. The Board also gave less weight to the board of review's comparables numbered 1, 2 and 3 because these homes were significantly smaller than the subject in living area. The Board finds the board of review's comparables numbered 4, 5 and 6 were more similar to the subject in design, size and features and sold for prices ranging from \$183.61 to \$206.03 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$128.08 per square foot of living area including land falls considerably below the most similar comparables in this record. The Board next finds board of review submitted information on three comparables to demonstrate the subject's land was equitably assessed. The comparables were very similar

to the subject in lot size and had land assessments of \$1.06 per square foot of land area, identical to the subject.

In conclusion, the Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence and the subject's assessment as determined by the board of review is correct and no reduction is 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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 24, 2011

*Allen Castrovillari*

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 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 the subsequent year 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.

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.