



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

APPELLANT: Dennis J. DeLap
DOCKET NO.: 07-00673.001-R-1
PARCEL NO.: 13-36-400-006

The parties of record before the Property Tax Appeal Board are Dennis J. DeLap, 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: \$67,250
IMPR.: \$49,911
TOTAL: \$117,161

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 40,887 square foot parcel improved with a 117 year-old, two-story style frame dwelling that contains 1,721 square feet of living area. Features of the home include a fireplace, a partial unfinished basement and a 308 square foot detached garage. The subject is located in Barrington, Cuba Township, Lake County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property. The appraiser, who was not present at the hearing to testify regarding her methodology or be cross-examined, used the cost and sales comparison approaches to estimate the subject's market value at \$184,000 as of the report's effective date of February 23, 1999.

In additional support for his overvaluation contention, the appellant submitted a grid analysis of four comparables. The appellant reported the comparables had land areas ranging from 7,288 to 43,560 square feet and that three of them were improved with two-story style frame dwellings that range in age from 25 to 49 years and range in size from 1,100 to 3,216 square feet of living area. The fourth comparable was described as "torn down 2006" with no descriptive information. Two of the remaining comparables have central air conditioning, two have garages, one has a fireplace and one has an unfinished basement. The appellant's grid indicated the foundation type of two comparables was "unknown". Three properties were reported to have sold between October 2006 and April 2008 for prices ranging from \$195,000 to \$600,000 or from \$116.60 to \$186.01 per square foot of living area including land. The appellant indicated the subject sold in March 1999 for \$180,000. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$16,798 and its improvement assessment be increased to \$58,534.

During the hearing, the appellant testified the subject has an inferior location with too many trees and that the subject's assessment had increased too much. The appellant submitted no credible market evidence to support these assertions.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$117,161 was disclosed. The subject has an estimated market value of \$353,214 or \$205.24 per square foot of living area including land, as reflected by its assessment and Lake County's 2007 three-year median level of assessments of 33.17%.

In support of the subject's estimated market value, the board of review submitted a grid analysis of three comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparables were situated on lots ranging in size from 5,111 to 9,287 square feet and were improved with one, two-story, one, one-story and one, 1.5-story frame dwellings that range in age from 81 to 99 years and range in size from 1,425 to 1,958 square feet of living area. All the comparables have full or partial unfinished basements and garages that contain from 320 to 528 square feet of building area. Two comparables have central air conditioning and two have a fireplace. These properties sold between July 2005 and November 2006 for prices ranging from \$326,500 to \$454,000 or from \$189.77 to \$231.87 per square foot of living area including land. 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 Cuba Township deputy assessor Dinah Binder as a witness. Binder testified the appellant's comparables were built between 1958 and 1982 and that the appellant's comparable 1 had a land assessment

identical to the subject. The witness also testified the appellant's comparable 3 was in a different neighborhood and market area than the subject. Binder further testified that 2007 was a new general assessment period for the township and that all parcels were reassessed. She also asserted that the subject and the appellant's comparable 1, with lots of approximately one acre, were the largest lots in the subject's neighborhood. Finally, the witness testified the appellant's comparables 2 and 3 were judged by assessment personnel to be in only fair condition, while the subject had been well maintained.

In rebuttal, the appellant submitted an additional appraisal indicating the subject had an estimated market value of \$304,000 as of March 20, 2009.

After hearing the testimony and considering the evidence, 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 argued overvaluation as a 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 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board first finds the appellant's 1999 appraisal was given no weight because its effective date was not proximate to the subject's January 1, 2007 assessment date. The Board next finds the parties submitted seven comparable sales for its consideration. The Board gave no weight to the appellant's comparable one because it had been torn down in 2006 and no descriptive information was provided. The Board gave less weight to the appellant's comparables 2, 3 and 4 because they differed significantly in size and/or age when compared to the subject. The Board further gave less weight to the board of review's comparables 2 and 3 because they differed in design when compared to the subject. The Board finds the board of review's comparable 1 was similar to the subject in design, exterior construction, age, size and most features. This most representative comparable sold for \$454,000 or \$231.87 per square foot of living area including land and supports the subject's estimated market value of \$353,214 or \$205.24 per square foot of living area including land.

The Board next finds the appellant submitted a second appraisal of the subject with an estimated market value of \$304,000 in rebuttal to the board of review's evidentiary submission. Pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)).

Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered the appraisal submitted by appellant in conjunction with his rebuttal argument.

In summary, 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

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: February 23, 2010

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.