



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

APPELLANT: Deborah Doran  
DOCKET NO.: 08-03797.001-R-1  
PARCEL NO.: 07-10-201-003

The parties of record before the Property Tax Appeal Board are Deborah Doran, 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:** \$60,818  
**IMPR.:** \$210,982  
**TOTAL:** \$271,800

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction containing 4,408 square feet of living area. The dwelling was built in 2006 and features an unfinished basement, central air conditioning, a fireplace and a 672 square foot attached garage.

The appellant submitted evidence 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 prepared by a state licensed appraiser. The appraisal report conveys an estimated market value for the subject property of \$725,000 as of December 31, 2008, using one of the three traditional approaches to value.

Under the sales comparison approach to value, the appraiser utilized four suggested comparable sales and two listings. The comparables are located from .40 to .78 miles from the subject property. The comparables consist of two-story dwellings of frame and masonry construction that contain between 3,698 to 5,343 square feet of living area. The dwellings range in age

from 1 to 3 years old. The comparables have full unfinished basements, central air conditioning, one or two fireplaces and two-car or three-car attached garages. Four comparables sold between May 2008 and August 2008 for prices ranging from \$499,999 to \$750,000 or from \$107.62 to \$183.42 per square foot for living area including land. The two comparable offerings were listed for sale at \$529,900 and \$799,000 or \$116.92 and \$176.26 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$271,800 was disclosed. The subject's assessment reflects an estimated market value of \$817,936 or \$185.56 per square foot of living area including land using Lake County's 2008 three-year median level of assessments of 33.23%.

The board of review submitted a two page brief outlining the inferiority of the appraiser's comparables when compared to the subject property. Criticisms involved the locations of appraisal comparables #1 and #2 in subdivisions with lower quality homes, different builders and proximity to Interstate 94. Appraisal comparable #3 was also submitted as the board of review's comparable #6 documenting its smaller improvement, basement and garage. Appraisal comparable #4 was documented in the appraisal as having over 400 square feet more living area than recorded by the assessor and is significantly smaller than the subject. Appraisal comparable #5 was labeled as significantly inferior by the board of review due to its low sale price in 2005 for \$662,570. Appraisal comparable #6 was a distressed/short sale.

In support of the subject's assessment, the board of review submitted six suggested comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The board of review included a map that depicted the location of the comparables in relation to the subject. The comparables consist of two-story frame dwellings that contain between 3,912 to 4,662 square feet of living area. The dwellings were built in 2005 or 2007. The comparables have unfinished basements, central air conditioning, one or two fireplaces and garages ranging from 528 to 1,026 square feet. The comparables sold from July 2007 to August 2008 for prices ranging from \$737,675 to \$887,228 or from \$177.89 to \$192.42 per square foot of living area including land. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a brief criticizing the quality and location argument offered by the board of review of the appraiser's comparables. The appellant also submitted the latest S&P Case/Shiller Price Index, not previously submitted as evidence by either party with the original complaint. The Index purportedly illustrates the declines in home prices peaking in

the beginning of 2009 and showing signs of recovery in the summer of 2009.

The Board finds it cannot consider this new evidence of the index data. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

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. (86 Ill.Adm.Code §1910.66(c)).

After reviewing the record 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 the subject property was overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellant did not meet this burden of proof.

The appellant submitted an appraisal report estimating the subject property had a fair market value of \$725,000 as of December 21, 2008. The Property Tax Appeal Board gave less weight to the value conclusion in the appraisal report due to its effective date being 12 months subsequent to the subject's January 1, 2008 assessment date.

The Board finds that both parties submitted a total of eleven comparable sale properties for consideration. The Board gave less weight to the appellants' two offerings due to their status as real estate listings. The Board finds the nine remaining comparables are most similar to the subject in location, design, size, age, features and exterior construction. These comparables sold from July 2007 to July 2008 for prices ranging from \$499,999 to \$887,228 or from \$107.62 to \$192.42 per square foot of living area including land. The subject's estimated market value of \$817,936 or \$185.56 per square foot of living area including land falls within the range of the comparables in the record. After considering adjustments and the differences in the sales comparables when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported by the preponderance of the evidence.

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: August 19, 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.