



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

APPELLANT: Robert Stutz  
DOCKET NO.: 09-02836.001-R-1  
PARCEL NO.: 16-06-403-061

The parties of record before the Property Tax Appeal Board are Robert Stutz, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$211,178  
**IMPR.:** \$294,496  
**TOTAL:** \$505,674

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling of brick and frame exterior construction that contains 4,421 square feet of living area. The home was built in 1998. Features of the home include central air conditioning, two fireplaces, an unfinished basement and a 1,020 square foot attached garage. The subject has a 60,984 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant appeared before the Property Tax Appeal Board through legal counsel contending overvaluation and unequal treatment in the assessment process as the bases of the appeal. The subject's land assessment was not contested.

In support of the overvaluation argument, the appellant presented property information sheets on three suggested comparable sales. The comparables are located in the Pinecroft/No & So Carroll Mdws subdivision. The proximate location to the subject property was not disclosed. The comparables were improved with two-story single family dwellings that ranged in size from 5,380 to 5,989 square feet of living area. The dwellings were of brick or frame

exterior construction and were built in 1999 or 2001. Features include a basement, two or three fireplaces and a garages ranging from 887 to 1,200 square feet of building area. Two comparables have partial finished basements. These properties have sites ranging in size from 1.20 to 1.38 acres of land area. The comparables sold from January 2006 to December 2008 for prices ranging from \$1,580,000 to \$1,863,750 or from \$263.82 to \$339.22 per square foot of living area including land.

In support of the inequity argument, the appellant presented assessment data on three comparables, including photographs. The comparables are located in the subject's neighborhood code as assigned by the assessor. One comparable is located on the same street as the subject. The proximate location to the subject property was not disclosed. The comparables were described as two-story single family dwellings of brick or brick and frame exterior construction. These homes were built from 1999 to 2001 and range in size from 5,789 to 6,018 square feet of living area. Features include central air conditioning, two or three fireplaces, finished basements and garages ranging from 887 to 1,148 square feet of building area. The comparables have improvement assessments ranging from \$333,756 to \$416,366 or from \$55.73 to \$71.92 per square foot of living area. The subject's improvement assessment is \$356,127 or \$80.55 per square foot of living area.

Based on this evidence, the appellant in his petition requested a reduction in the subject's assessment to \$457,896 based on the sales analysis or \$483,998 based on the equity analysis.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$567,305 was disclosed. The subject's assessment reflects a market value of \$1,726,430 or \$390.51 per square foot of living area including land, when using the 2009 three year average median level of assessments for Lake County of 32.86%. In response to the appeal, the board of review submitted property record cards, a location map and a grid analysis of five suggested equity comparables and three suggested comparable sales.

The board of review was represented by John Paslawsky, Chief Appraiser for the Lake County Assessment Office. Paslawsky first presented descriptions and information for three suggested comparable sales. The board of review's comparable #1 is the same as the appellant's comparable #1. The comparables are located in the subject's neighborhood code as assigned by the assessor. The comparables are located from .11 to .18 of a mile from the subject property. The comparables are improved with two-story single family dwellings that ranged in size from 4,580 to 5,380 square feet of living area. The dwellings are of brick exterior construction and were built from 1995 to 2001. Features include two fireplaces, unfinished basements, central air conditioning and attached garages ranging from 1,008 to 1,165 square feet of building area. These properties have sites

ranging in size from 1.38 to 1.47 acres of land area. These properties sold from March 2007 to September 2010 for prices ranging from \$1,575,000 to \$2,045,000 or from \$339.22 to \$383.89 per square foot of living area including land.

Paslawsky next presented descriptions and assessment information for five suggested assessment comparables. The comparables were located in the subject's neighborhood code assigned by the assessor and one comparable is located on the same street as the subject. The comparables are located from .08 to .12 of a mile from the subject property. The comparables are improved with two-story single family dwellings that ranged in size from 4,468 to 5,380 square feet of living area. The dwellings are of brick exterior construction and were built from 1995 to 2001. Features include one or two fireplaces, basements, central air conditioning and attached garages ranging from 810 to 1,165 square feet of building area. Three comparables have partial finished basements. These properties have improvement assessments ranging from \$408,743 to \$457,804 or from \$82.12 to \$91.48 per square foot of living area. The subject's improvement assessment is \$356,127 or \$80.55 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's 2009 assessment.

In written rebuttal, the appellant's counsel submitted data regarding the 2011 assessment of the subject property of \$481,749 which was lower than the instant 2009 total assessment. Counsel cited Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84 (1974) for the proposition that the subject's assessment should be reduced based on this 2011 assessment.

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 the appeal. The Property Tax Appeal Board further finds a 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 of the property 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). 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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds the record contains five comparable sales submitted by the parties in support of their respective positions. The Board has given no weight to the appellant's comparables #2, #3 and the board of review's comparable #2 due to their sale dates. These sales occurred in

2006 or 2007, which are less indicative of fair market value as of the subject's January 1, 2009 assessment date.

The Board finds the remaining two comparables submitted by both parties were most similar to the subject in location, style, exterior construction and/or features. These comparables sold in December 2008 and September 2010 for sale prices of \$1,825,000 and \$1,575,000 or \$339.22 and \$343.89 per square foot of living area including land. The subject's assessment reflects a market value of \$1,726,430 or \$390.51 per square foot of living area, including land, which is greater than the most similar comparable sales contained in this record on a square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessed valuation is excessive and a reduction is justified.

The appellant also argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

The Board finds the parties submitted eight suggested assessment comparables to support their respective positions regarding whether the subject improvements were equitably assessed. After considering the subject's assessment reduction granted based on the appellant's overvaluation claim, the Board finds the subject property is uniformly assessed and no further reduction is warranted based on the principals of uniformity.

In rebuttal, appellant's counsel raised a legal argument based on the Illinois Supreme Court's holding in Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 322 N.E.2d 833 (1974). The Property Tax Appeal Board finds Hoyne does not control the instant appeal. First, the Board takes notice that 2009 and 2011 are in different general assessment periods, which allows for changes in assessments based on market considerations. (See 86 Ill.Admin Code 1910.90(i); 35 ILCS 200/9-155 and 35 ILCS 200/9-215) Second, the evidence in this appeal demonstrates the subject is reflective of its market value in 2009.

In conclusion, the Board finds that a reduction in the subject's assessment is warranted on this record.

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

*J. R.*

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 23, 2013

*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.