



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

APPELLANT: Robert Graham
DOCKET NO.: 09-03575.001-R-1
PARCEL NO.: 16-04-103-001

The parties of record before the Property Tax Appeal Board are Robert Graham, the appellant, by attorney Margaret E. Graham of McCracken, Walsh & de LaVan, in Chicago, 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: \$312,853
IMPR.: \$846,542
TOTAL: \$1,159,395

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 2.28-acres is improved with a two-story single-family dwelling of brick exterior construction containing 7,911 square feet of living area. The dwelling is 5 years old having been built in 2004. Features of the home include an unfinished basement, central air conditioning, four fireplaces and a garage of 1,161 square feet of building area. The property is located in Lake Forest, West Deerfield Township, Lake County.

The appellant's appeal is based on both unequal treatment in the assessment process and overvaluation. In support of these claims, the appellant through legal counsel submitted a grid analyses and brief.¹

The four equity comparables were located in the same neighborhood code assigned by the assessor as the subject. The properties were described as two-story brick dwellings that range in age

¹ Matters raised in this brief related to the "assessor's data," at a time prior to the filing of any board of review evidence before the Property Tax Appeal Board, have not been considered particularly since the appellant's counsel filed a rebuttal argument.

from 1 to 8 years old. The dwellings range in size from 7,205 to 8,756 square feet of living area. Features include basements, central air conditioning, one to six fireplaces and garages ranging in size from 884 to 1,175 square feet of building area. The comparables have improvement assessments ranging from \$324,885 to \$870,862 or from \$44.60 to \$104.27 per square foot of living area. The subject's improvement assessment is \$846,542 or \$107.01 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$770,480 or \$97.39 per square foot of living area.

In support of the overvaluation argument, the appellant submitted a grid analysis of five comparables where one comparable is located in the same neighborhood code assigned by the assessor as the subject; the proximity of the other four comparables to the subject was not disclosed in the analysis. The parcels range in size from 31,363 to 126,324 square feet of land area or from .72 to 2.9-acres of land area. These parcels are improved with 1.75 or 2-story frame, brick or stone dwellings that range in age from 3 to 12 years old. The dwellings range in size from 4,838 to 7,917 square feet of living area. Features include basements, two of which have finished area, central air conditioning, three to six fireplaces and garages ranging in size from 851 to 1,200 square feet of building area. These comparables sold between April 2008 and February 2009 for prices ranging from \$1,850,000 to \$3,500,000 or from \$366.66 to \$557.98 per square foot of living area, land included. In the brief, counsel addressed various differences between these sale comparables and the subject such as location, age, exterior construction, dwelling size and/or amenities. Based on this evidence and a contention that the subject's tax bill was excessive,² the appellant requested a total assessment reduction to \$1,083,333 which would reflect a market value of approximately \$3,250,000 or \$410.82 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$1,159,395 was disclosed. The subject's assessment reflects an estimated market value of \$3,528,287 or \$446.00 per square foot of living area, land included, using the 2009 three-year median level of assessments for Lake County of 32.86%. (86 Ill.Admin.Code §1910.50(c)(1)).

As to the inequity argument, the board of review presented a grid analysis with descriptions and assessment information on four comparable properties said to be "similar, high quality, custom home[s] on a site larger than an acre, within a mile of the subject, in the same assessment neighborhood." The comparables consist of two-story brick or frame dwellings that were 1 or 3 years old. The dwellings range in size from 7,124 to 10,687

² The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)).

square feet of living area. Features include basements, one of which is finished, central air conditioning, three or five fireplaces and a garage ranging in size from 770 to 1,603 square feet of building area. These properties have improvement assessments ranging from \$751,231 to \$1,179,241 or from \$104.27 to \$113.11 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment of \$107.01 per square foot of living area.

As to the market value argument, the board of review contends that the appellant's suggested comparable sales do not support a reduction in the subject's assessment. The comparables, but for sale #5, are said to be inferior to the subject considering location, lot size, dwelling size, basement size and/or garage size. Appellant's sale #5 is close in proximity, has a smaller lot, a smaller dwelling and a smaller garage than the subject, but the sale price supports the subject's estimated market value based on its assessment.

To support the subject's estimated market value, the board of review submitted a grid analysis of three sales of "high quality, custom homes, with lot sizes larger than an acre located in West Deerfield Township located near the subject." One of the properties is the same as appellant's sale #5. These comparables consist of two-story brick or frame dwellings that were each 3 years old. The dwellings range in size from 6,888 to 9,106 square feet of living area. Features include basements, two of which are partially finished, central air conditioning, five to eight fireplaces and a garage ranging in size from 770 to 1,379 square feet of building area. These comparables sold between January 2008 and September 2009 for prices ranging from \$3,000,000 to \$4,300,000 or from \$435.54 to \$472.22 per square foot of living area, land included. The board of review further asserted that these sale properties are more similar to the subject and provide a better reflection of the subject's market value as of January 1, 2009 than the sale properties presented by the appellant. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment of \$3,528,287 or \$446.00 per square foot of living area, land included.

In written rebuttal, referring to parcel identification numbers the appellant contended that board of review comparables #3 and #4 are "out of range of the subject." Appellant's counsel also summarily stated "Shields Township is a superior township than West Deerfield." Moreover, comparable #1, a parcel of 1.47-acres improved with a dwelling of over 10,000 square feet of living area, sold in July 2007 for \$4.3 million or \$402.36 per square foot of living area including land whereas the subject has a greater per-square-foot value based on its assessment.

As to the board of review's market value evidence, the appellant contends the three properties are superior to the subject with more fireplaces, bathrooms and two having finished basements.

The appellant also contends that two of the sales "are also out of range." Furthermore, despite superior elements along with a 'superior' location, the subject's estimated market value is greater than the sale price of a property presented by the board of review that sold in September 2009 for \$3 million. Furthermore, the appellant contends that sales occurring in 2006, 2007 and 2008 are "more relevant" for this 2009 assessment appeal.

In conclusion, the appellant's counsel contends that the subject could not have been sold in 2009 for its estimated market value based on its assessment as the property was not worth that estimated value.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as a basis of the appeal. 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. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted eight equity comparables to support their respective positions before the Board. Appellant's comparable #3 appears to be an outlier given its improvement assessment of \$44.60 per square foot of living area when compared to the other equity comparables and for this reason has been given less weight. Likewise, the board of review's comparable #4 has been given less weight since it enjoys a finished basement, not found in the subject dwelling. The Board finds the remaining comparables presented by both parties were most similar to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's equity analysis. These comparables had improvement assessments that ranged from \$81.89 to \$110.34 per square foot of living area. The subject's improvement assessment of \$107.01 per square foot of living area is within the range established by the most similar comparables and appears to be particularly well-supported by board of review comparable #2 which is nearly identical in size to the subject with an improvement assessment of \$106.43 per square foot of living area.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if

such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The appellant also contends that the assessment of the subject property is excessive and not reflective of its market value. 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 (3rd Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Admin.Code §1910.65(c)). The Board finds the evidence in the record does not support a reduction in the subject's assessment on grounds of overvaluation.

Noting one common property, the parties submitted a total of seven comparable sales for the Board's consideration. The Board has given less weight to four of the sales comparables presented by the appellant due to their smaller dwelling size, smaller basement size and for most properties their smaller lot size as compared to the subject.

The Property Tax Appeal Board finds the comparables submitted by the board of review, one of which was appellant's comparable #5, were most similar to the subject in size, design, exterior construction, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between January 2008 and September 2009 for prices ranging from \$435.54 to \$472.22 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$3,528,287 or \$446.00 per square foot of living area, including land. The Board finds the subject's assessment reflects a market value that falls within the range established by the most similar comparables on a per square foot basis and appears particularly well-supported by the common comparable presented by the parties which sold in February 2009 for \$442.09 per square foot of living area including land and which has a nearly identical dwelling size to the subject and similar features, but for a frame exterior and smaller basement and garage areas. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate that the subject property's assessment is excessive in relation to its market

value and a reduction in the subject's assessment is not warranted on this record on grounds of overvaluation.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence. Therefore, the Board finds that the subject's assessment as established 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.

Donald 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: October 19, 2012

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.