



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

APPELLANT: Jerzy Dabrowski
DOCKET NO.: 09-03589.001-R-1
PARCEL NO.: 15-13-306-048

The parties of record before the Property Tax Appeal Board are Jerzy Dabrowski, 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: \$86,305
IMPR: \$269,326
TOTAL: \$355,631

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of brick construction containing 5,118 square feet of living area. The dwelling was built in 1995 and features a full unfinished basement, central air conditioning, a fireplace and an 864 square foot garage. The home is located in Vernon Township, Lake County, Illinois.

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 prepared by Joseph Vega, a state licensed appraiser. The appraisal report conveys an estimated market value, for the subject property, of \$930,000 as of January 1, 2009, using the sales comparison approach to value.

Under the sales comparison approach to value, the appraiser utilized three comparable sales located from 0.07 to 0.52 of a mile from the subject property. The comparables have lot sizes ranging from 17,860 to 22,498 square feet of land area. The comparable dwellings consist of two-story dwellings that contain

from 3,480 to 4,071 square feet of living area. The exterior construction of the dwellings was not disclosed by the appraiser and could not be ascertained from viewing the photographs. The dwellings were built from 1964 to 1985 and feature full unfinished basements, central air conditioning and two or three-car garages. The comparables sold from July to December 2008 for prices ranging from \$770,000 to \$921,250 or from \$189.14 to \$264.73 per square foot of living area including land.

The appraiser adjusted the comparables for differences when compared to the subject in date of sale/time, site, room count, gross living area and garage/carport. The appraiser used the adjusted unit prices of the comparables and opined a subject property's value range of between \$924,146 and \$1,100,869, land included. Based on this adjusted comparable sales range, the appraiser concluded the subject had a fair market value of \$930,000 as of January 1, 2009.

Mr. Vega testified that the subject has inferior inside finish when compared to other homes within the subject's price range.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$355,631 was disclosed. The subject's assessment reflects an estimated market value of \$1,082,261 or \$211.46 per square foot of living area including land using Lake County's 2009 three-year median level of assessments of 32.86%.

In response to the appellant's claim, the board of review argued the appellant's appraisal included comparables which are significantly smaller than the subject. The board of review also questioned the appraisal's site adjustments and the lack of age adjustments for two of the comparables. As to the appellant's claim that the subject has inferior inside finish, the board of review argued that the appellant failed to supply photographs as evidence.

In support of the subject's assessment, the board of review submitted a grid analysis, property record cards, photographs and a map depicting the location of three suggested comparable sales. The comparable sales are located from 0.34 to 0.74 of a mile from the subject property. The comparables consist of two-story brick dwellings that range in size from 4,541 to 5,169 square feet of living area. The dwellings were built in 2006 and 2008 and feature full basements, two of which have finished area. Other features include central air conditioning, between one to three fireplaces and garages ranging in size from 736 to 914 square feet. The comparables sold from May to August 2008 for prices ranging from \$1,250,000 to \$1,600,000 or from \$275.27 to \$320.32 per square foot for living area including land. Based on the evidence presented, the board of review requested a confirmation of the subject's assessment.

In rebuttal, the appellant claimed the subject has an inferior location next to a busy road and that the board of review's

comparables are located in superior inside subdivision sites. The appellant also argued that the board of review's comparables have superior inside finish and two have finished basement area that the subject lacks.

In response, the board of review argued that the appraisal reports the subject location as "Good/Inside SFR" which contradicts the testimony by the appellant's appraiser

After hearing 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 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 (2nd 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 \$930,000 as of January 1, 2009. The board of review offered three comparable properties for consideration. The Board finds the appellant's appraisal included two dwellings which are significantly smaller and considerably older when compared to the subject. Additionally, the appraisal lacks exterior construction details for the comparables necessary when comparing the improvements to the subject. For these reasons, the Board gave less weight to the value conclusion derived from the appellant's appraisal. The Board will therefore examine the raw sales data within the record.

The Board finds both parties submitted a total of six sales for the Boards consideration. The Board gave less weight to the appellant's comparables #2 and #3 due to their significantly smaller improvement sizes as well as being considerably older when compared to the subject. The Board gave less weight to the board of review's comparables #2 and #3 due to their finished basement areas when compared to the subject's unfinished basement. The Board finds the remaining two sales were more similar to the subject in style, size, exterior construction and features. The sales occurred in May and August 2008 for prices of \$770,000 and \$1,250,000 or \$189.14 and \$275.27 per square feet of living area including land. The subject's assessment reflects an estimated market value of \$1,082,261 or \$211.46 per square foot of living area including land, which is supported by the comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is justified and no reduction in the subject's assessment 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: June 22, 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.