



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

APPELLANT: Boris Labov
DOCKET NO.: 10-01402.001-R-1
PARCEL NO.: 15-33-402-039

The parties of record before the Property Tax Appeal Board are Boris Labov, 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: \$27,844
IMPR.: \$62,647
TOTAL: \$90,491

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a tri-level dwelling of frame construction containing 1,815 square feet of living area.¹ The dwelling was built in 1978 and features a partial finished basement. Other features include central air conditioning, a fireplace and an attached two-car garage. The home is situated on approximately 3,800 square feet of land located in Vernon Township, Lake County, Illinois.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property prepared by, Dmitriy Fleyshov, a state licensed appraiser. The appraisal report conveys an estimated market

¹ The appellant's appraiser reports the subject improvement as a two-story dwelling that has 1,831 square feet of living area and included a sketch as evidence. The board of review reports the subject improvement as a tri-level dwelling that has 1,815 square feet of living area and offered a more detailed sketch of the subject than that of the appellant's appraiser. For purposes of this appeal, the Board finds the subject is a tri-level dwelling containing 1,815 square feet of living area.

value for the subject property of \$250,000 as of January 1, 2010, using the cost and sales comparison approaches to value.

At the hearing, the board of review objected to consideration of the appraisal since the appraiser was not present to provide testimony and/or be cross-examined with regard to the report.

The Board sustains in part the objection of the board of review to the appellant's appraisal report. The Board finds that in the absence of the appraiser at hearing to address questions as to the selection of the comparables and/or the adjustments made to the comparables in order to arrive at the value conclusion set forth in the appraisal, the Board will consider only the appraisal's raw sales data in its analysis and give no weight to the final value conclusion made by the appraiser. The Board finds the appraisal report without supporting testimony from the appraiser is tantamount to hearsay. Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill. App. 3d 887 (1st Dist. 1983). Illinois courts have held that where hearsay evidence appears in the record, a factual determination based on such evidence and unsupported by other sufficient evidence in the record must be reversed. LaGrange Bank #1713 v. DuPage County Board of Review, 79 Ill. App. 3d 474 (2nd Dist. 1979); Russell v. License Appeal Comm., 133 Ill. App. 2d 594 (1st Dist. 1971). In the absence of an appraiser being available and subject to cross-examination regarding methods used and conclusion(s) drawn, the Board finds that the weight and credibility of the evidence and the value conclusion of \$250,000 as of January 1, 2010 has been significantly diminished and cannot be deemed conclusive as to the value of the subject property.

Under the sales comparison approach to value, the appraiser utilized four comparable sales located from .93 of a mile to 1.79 miles from the subject property. The comparables have lot sizes ranging from 6,833 to 9,615 square feet of land area. The comparables were described as two-story or split-level dwellings of frame or frame and brick exterior construction containing from 1,632 to 1,776 square feet of living area. The dwellings were built from 1972 to 1986. Two comparables feature basements with finished area. Other features include central air conditioning and two-car garages. One comparable has a fireplace. The sales occurred from May to July 2009 for prices ranging from \$220,000 to \$307,500 or from \$133.82 to \$176.12 per square foot of living area including land.

Under reconciliation, the appraiser placed most weight on the sales comparison approach in concluding a value for the subject of \$250,000 as of January 1, 2010.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$83,325.

In response to the comparables submitted by the appellant, the board of review argued that three of the comparables are located

over one mile from the subject and comparable #3 is a dissimilar one and one-half story design.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$90,491 was disclosed. The subject's assessment reflects an estimated market value of \$276,900 or \$152.56 per square foot of living area including land, using 1,815 square feet of living area and Lake County's 2010 three-year median level of assessments of 32.68%.

In support of the subject's assessment, the board of review submitted property record cards, photographs, a location map and an analysis of three comparable sales located from .05 to .33 of a mile from the subject. The comparables were described as split-level or tri-level frame dwellings containing from 1,290 to 1,512 square feet of building area. The dwellings were built from 1977 to 1979. Features include central air conditioning and garages ranging in size from 437 to 546 square feet of building area. Two comparables have a fireplace. The comparables sold from August 2009 to May 2010 for prices ranging from \$300,000 to \$330,000 or from \$198.41 to \$234.11 per square foot of living area including land.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

Under rebuttal, the appellant submitted three pages critiquing the board of review's comparables including square foot calculations of the comparables.

The appellant also included assessment grids using land and building assessments to demonstrate the subject is not equitably assessed.

The Board finds it cannot consider this new assessment grid evidence. Section 1910.66(c) of the 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)).

The Board finds that the appellant is raising a new argument in rebuttal based on assessment inequity, which is improper and will not be considered.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, Ill.App.3d 1038 (3rd Dist.2002). The Board finds the appellant has not met this burden of proof.

The Board finds both parties submitted a total of seven sales for the Board's consideration. The Board gave less weight to the appellant's comparable #3 due to its dissimilar one and one-half story design when compared to the subject. The Board gave less weight to the board of review's comparables #1 and #2 due to their considerably smaller sizes when compared to the subject. The Board finds the remaining four sales offered by both parties were most similar to the subject in size, exterior construction and features. These sales occurred in May 2009 to May 2010 for prices ranging from \$277,000 to \$300,000 or from \$164.70 to \$198.41 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$276,900 or \$152.56 per square foot of living area including land, which is below the range of the most similar 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 supported 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

Frank J. Huff

Member

Member

Mario M. Louie

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: May 24, 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.