FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Melvin Withrow
DOCKET NO.: 10-01428.001-R-1
PARCEL NO.: 11-30-214-036

The parties of record before the Property Tax Appeal Board are Melvin Withrow, 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:	$21,714
IMPR.:	$51,690
TOTAL:	$73,404

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a tri-level single family dwelling of brick and frame exterior construction built in 1962. The home contains approximately 1,342 square feet of above-grade living area.[1] The dwelling features a finished lower level, central air conditioning and an attached two-car garage. The property is located in Mundelein, Libertyville Township, Lake County.

In support of this overvaluation complaint, the appellant filed an appraisal with the Property Tax Appeal Board. The appraisal states that it was intended for a 2010 property tax assessment appeal. The rights appraised were fee simple. The appraisal provides an estimated market value of $190,000 or $141.58 per

[1] The appellant's appraiser reported a dwelling size that is 144 square feet smaller. As shown in the appraiser's schematic, the area between the home and garage was noted as a porch and further described alternately as "enclosed porch (breezeway)" and "3 season breezeway." The schematic presented by the assessing officials includes this area as living space. Due to the lack of any specific data regarding the degree of finish and/or heating/cooling of this area, for purposes of this decision the dwelling size as determined by the assessing officials has been accepted.

square foot of living area including land as of January 1, 2010 using a dwelling size of 1,342 square feet of living area.

In the sales comparison approach to value, the appraiser utilized six suggested comparables located from .12 to 1.52-miles from the subject. In the addendum, the appraiser reported comparables #1 through #3 which sold in early 2010 and, along with comparable #4, were presented due to their location in Libertyville Township; comparables #5 and #6 were located in Fremont Township. The appraiser opined that buyers in this price range do not differentiate based on townships as both have the same high school and are serviced by the same amenities. One of the comparables was a 43-year old two-story dwelling and the rest were split-level dwellings that were from 39 to 52 years old. The comparables range in size from 995 to 1,588 square feet of living area. The comparables have basements or lower levels with finished area. Features include central air conditioning and one-car or two-car garages. The comparables sold from May 2009 to June 2010 for purchase prices ranging from $145,000 to $218,000 or from $131.93 to $190.06 per square foot of living area including land. The appraiser made adjustments to the comparables for financing concessions and for differences in lot size, quality of construction, condition, room count, living area square footage, basement size and/or basement finish along with differences in other amenities from the subject. After this analysis, the appraiser concluded adjusted sale prices for the comparables ranging from $165,000 to $204,000 or from $124.24 to $177.86 per square foot of living area including land. The appraiser then concluded an estimated fair market value of the subject of $190,000.

Based on this evidence, the appellant requested a reduction in the assessment of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $73,404 was disclosed. The final assessment of the subject property reflects a market value of approximately $224,614 or $167.37 per square foot of living area including land using the 2010 three-year median level of assessments for Lake County of 32.68% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted a cover letter along with a grid analysis of three comparable sales with applicable property record cards and photographs. The board of review contends the appellant's appraiser failed to consider the most proximate sales as four of five of the appraiser's sales are approximately "1-2 miles" distant from the subject. In addition, the board of review contends three of the six sales occurred after January 1, 2010 and the value conclusion of $141.58 per square foot "is below the *unadjusted* range of 5 of 6 of the

appraisal sales prices." [Emphasis added.][2] Based upon these criticisms, the board of review asserts that little weight should be given to the appraisal.

On the grid analysis, one of the comparables suggested by the board of review was said to be located in the same neighborhood code assigned by the assessor as the subject. Each comparable is a tri-level dwelling that is either 50 or 52 years old. The dwellings were of frame or masonry and frame exterior construction and contain either 1,122 or 1,147 square feet of living area. None of the comparables has a "basement area" as is reported for the subject. The homes feature central air conditioning and a garage with two comparables also having a fireplace. The comparables sold between August 2008 and February 2010 for purchase prices ranging from $192,500 to $210,000 or from $171.57 to $183.09 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence submitted by the parties, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant argued that the subject's assessment was not reflective of 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 this burden of proof has not been met and a reduction in the subject's assessment is not warranted on this record.

The appellant submitted an appraisal of the subject property with a final value conclusion of $190,000 which was developed by analysis of sales that bracket the assessment date of January 1, 2010. However, the Property Tax Appeal Board finds that the appraiser's value conclusion of $141.58 per square foot of living area, including land, for the subject property is only slightly higher than the adjusted sale price of comparable #3 in the report. Comparable #3 is the least similar dwelling to the subject in the appraisal report as it is a two-story home rather than a split-level design like the subject. Moreover, comparable #3 after adjustments had the lowest per-square-foot price of all six comparables. Removing this least similar and lowest valued comparable from the report results in adjusted sales prices for

[2] It is noted the appraiser reported a dwelling size of 1,198 square feet by excluding the breezeway in the living area square footage which results in a value conclusion in the report of $158.60 per square foot of living area including land.

the remaining more similar split-level dwellings ranging from $156.36 to $177.86 per square foot of living area, including land.

The subject's total assessment of $73,404 reflects a market value of $224,614 or $167.37 per square foot of living area, including land, when applying the 2010 three year average median level of assessments for Lake County of 32.68%. The subject's assessment on a per-square-foot basis reflects a market value that is practically in the middle of the estimate of values provided by the appellant's appraiser based upon the adjusted sales prices of these five most similar comparables. As a result, the Board finds that the appraiser's value conclusion is not a credible or reliable indicator of the subject's estimated market value given the data analyzed in the report.

Moreover, the Property Tax Appeal Board finds that the board of review presented three sales of similarly designed tri-level dwellings which are similar in age to the subject and which bracket the assessment date of January 1, 2010. In this regard, the board of review's criticism of the appraiser's use of sales after January 1, 2010 is diminished by presentation of board of review comparable #1 which sold in February 2010.

Upon examining the board of review's sales data, the Property Tax Appeal Board has given less weight to comparable #3 due to its dated sale from August 2008 for $183.09 per square foot of living area, including land. The remaining two sales presented by the board of review, even absent adjustments for differences from the subject, fall within the range of the adjusted comparable sales presented by the appraiser on a per-square-foot basis as they sold in September 2009 and February 2010 for prices of $171.57 and $174.37 per square foot of living area, including land, respectively.

Thus, the Property Tax Appeal Board finds that taking the best sales evidence as presented by the appellant's appraiser as reflected by sales #1, #2, #4, #5 and #6 along with the two sales most proximate in time to January 1, 2010 from the board of review, the subject's estimated market value of $167.37 per square foot of living area, including land, is well supported. Therefore, after reviewing the appellant's appraisal and considering the most similar and most proximate sales utilized by both the appraiser and the board of review, the Property Tax Appeal Board finds that the subject's assessment is reflective of the property's market value as of January 1, 2010 and a change in the assessment is not justified.

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.

Chairman

Member

Member

Member

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: March 22, 2013

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.