



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

APPELLANT: Ervin Bolks  
DOCKET NO.: 10-01827.001-R-1  
PARCEL NO.: 14-06-301-039

The parties of record before the Property Tax Appeal Board are Ervin Bolks, the appellant; 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: \$66,433  
IMPR: \$165,595  
TOTAL: \$232,028**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is situated on a golf course and is improved with a 2-story dwelling of brick and frame construction. The home was built in 1989 and contains 4,092 square feet of living area<sup>1</sup>. Features of the home include a partial basement with finished area, central air conditioning, 3 fireplaces and a 3-car garage containing 729 square feet. The subject is located in North Barrington, Ela Township, Lake County.

The appellant contends overvaluation based on an appraisal report in which a market value of \$710,000 or \$173.51 per square foot of living area including land was estimated for the subject property as of January 1, 2010. The appraiser developed the sales comparison approach in estimating the fair market value of the subject property. The appraiser claims the condition of the subject is average and submitted photographic evidence of cracks in the foundation and the interior and exterior walls of the dwelling. The appraiser states this was repaired after January 1, 2010.

The appraiser considered three comparable properties, one of which was located on a golf course. The comparables are 2-story

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<sup>1</sup> The board of review claims the dwelling contains 4,092 square feet of living area and attached a property record card with schematic diagram to support the claim. The appraiser claims the subject dwelling contains 4,231 square feet of living area but did not submit any evidence to support the claim.

dwellings of brick or brick and frame construction. They range in size from 3,833 to 4,539 square feet of living area and range in age from 14 to 20 years old. The comparables feature full basements with finished area, central air conditioning, 2 to 4 fireplaces and 3-car garages. The comparables sold between October 2008 and May 2009 for prices ranging from \$717,000 to \$860,000 or from \$176.82 to \$208.71 per square foot of living area including land.

The appraiser adjusted the comparables for sale date, site, view, quality, age, condition, gross living area, room count, basement finish, porch/patio/deck, fireplaces, updated kitchens and structural repair. The final adjusted sale prices ranged from \$623,520 to \$755,160 or from \$153.77 to \$197.02 per square foot of living area including land. Based on these adjusted comparables, the appraiser estimated the subject's fair market value to be \$710,000 as of January 1, 2010.

Based on this evidence, the appellant requested that the subject's assessment be reduced to \$236,667 which would reflect a market value of approximately \$710,000 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$255,974 was disclosed. The subject's assessment reflects an estimated market value of \$783,274 or \$191.42 per square foot of living area, land included, 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 Sec. 1910.50(c)(1)).

In support of the subject's assessed value, the board of review submitted a grid analysis for four comparable properties. The board of review's comparable #4 was the same property as the appellant's comparable #3. The board of review's comparable dwellings were 2-story brick, frame or brick and frame construction all located on a golf course. They were built between 1989 and 1997 and range in size from 3,517 to 4,639 square feet of living area. They feature full or partial basements, one with finished area, central air conditioning, 1-3 fireplaces and garages that range in size from 782 to 1,000 square feet. The comparables sold from January 2008 to February 2009 for prices ranging from \$812,000 to \$1,125,000 or from \$189.47 to \$242.51 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, 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 the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When

market value is the basis of the appeal, the value must be proven 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 of the subject property or comparable sales. (86 Ill.Admin.Code Sec. 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

Initially, the Board finds the difference in subject size between the appraiser and the board of review is insignificant for the purpose of this appeal. The Board finds the correct size of the subject is 4,092 square feet of living area based on the best information in the record. The Board also takes note of the appraiser's claim that the condition of the subject was improved after January 1, 2010 through structural repairs.

The Board further finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$710,000 or \$173.51 per square foot of living area including land as of January 1, 2010. The appraiser used comparables similar to the subject and made reasonable adjustments for differences with the subject. The board of review submitted four comparable sales but did not adjust for differences between the comparables and the subject. Three of the four sales submitted by the board of review did not occur proximate to the subject's assessment date of January 1, 2010. The board of review's fourth comparable differed from the subject in exterior construction, basement finish and size with no adjustments.

Therefore, the Board finds the appraisal report is the best evidence of value in the record, and the subject had a value of \$710,000 as of its assessment date of January 1, 2010. Since market value has been determined, the 2010 Lake county three-year median level of assessments of 32.68% shall apply.

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

*Frank J. Huff*

Member

Member

*Marko 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: March 22, 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.