FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mark Laba
DOCKET NO.: 10-02320.001-R-1 through 10-02320.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mark Laba, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-02320.001-R-1	04-35-203-001	38,969	45,055	$84,024
10-02320.002-R-1	04-35-200-011	18,526	0	$18,526

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a raised ranch style single family dwelling of brick and frame construction containing 1,793 square feet of living area. The dwelling was constructed in 1953 and is approximately 57 years old. Features of the property include a full basement with three rooms and a bath, central air conditioning, two fireplaces, a steel pole barn with parking for eight automobiles and an in-ground swimming pool. The property has 87,226 square feet of land area and is located in Long Grove, Ela Township, Lake County.

The appellant is challenging the subject's assessment for the 2010 tax year on the basis of overvaluation. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of $265,000 as of March 31, 2011. The appraisal was prepared by Steve Orlowski, a State of Illinois Certified Residential Real Estate Appraiser. In estimating the market value of the subject property the appraiser developed the cost and the sales comparison approaches to value.

The appraiser described the subject property as being in average condition with average modernization to the kitchen and baths. The appraiser noted the dwelling has termite damage in the wood above the foundation. Orlowski further described the subject as having seepage and a moldy smell in the basement as well as settlement cracks in the basement. The appraiser asserted the

subject has structural issues due to the close proximity to Route 53 which has heavy truck traffic. According to Orlowski the house shakes when a heavy truck passes and the vibrations have caused damage to the plumbing system. He also noted the subject's septic system is deficient due to a high water table and immediately surrounding wetlands.

Under the cost approach the appraiser estimated the subject had a site value of $100,000. The appraiser estimated the reproduction cost new of the improvements to be $217,230. The appraiser estimated depreciation to be $50,000 resulting in a depreciated improvement value of $167,230. The appraiser also estimated the site improvements had a value of $5,000. Adding the various components, the appraiser estimated the subject property had an estimated market value of $272,200 under the cost approach to value.

Using the sales comparison approach the appraiser provided information on three comparable sales described as a tri-level dwelling, a ranch style dwelling and a two-story dwelling of frame, brick, or frame and brick construction that ranged in size from 1,412 to 3,020 square feet of living area. The dwellings ranged in age from 18 to 54 years old and the properties were described as being located from 2 to 16.46 miles from the subject property in Barrington, Ingleside and Kildeer. Two comparables had full or partial basements that were finished while one had a crawl space foundation. Two comparables also had central air conditioning, two comparables had one or two fireplaces and each comparable had a two, three or four-car garage. The comparables have sites ranging in size from 43,855 to 207,624 square feet of land area. The comparables sold in February and March 2011 for prices ranging from $101,000 to $284,900 or from $71.53 to $171.11 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject the appraiser estimated the comparables had adjusted prices ranging from $166,400 to $270,700. Based on this data the appraiser estimated the subject had an estimated value under the sales comparison approach of $265,000.

In reconciling the two approaches to value the appraiser gave most weight to the sales comparison approach to value and estimated the subject property had a market value of $265,000 as of March 31, 2011.

The appellant also submitted a separate narrative explaining the subject parcels are bordered within active swamp land, standing water and an existing high water table causing problems with the septic system performance and extreme mosquito population. He further noted the subject dwelling is located with a 60 foot setback of State Route 53, which has significant truck traffic that impacts the property with noise and damaging road vibration. He also noted the subject property is located near the Cook County border and a depressed area of Palatine resulting in frequent privacy invasions with items stolen from the yard. He further noted a large cell tower was erected across the street in

2008 and there is an advertising billboard directly across from the property.

Based on this evidence, the appellant requested a reduction in the subject's assessment to $88,333 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $133,245 was disclosed. The subject's assessment reflects a market value of $407,726 or $227.40 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%.

By way of rebuttal the board of review asserted two of the three comparables used by the appellant's appraiser were located 6.37 and 16.56 miles from the subject property. The board of review further noted the appraiser mentioned structural and condition issues but asserted the appellant did not respond to previous attempts from the assessor's office to inspect the subject property.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two, one-story dwellings, a two-story dwelling and a tri-level dwelling of frame or frame and brick construction that range in size from 1,622 to 2,082 square feet of living area. The dwellings were constructed from 1884 to 1962. These properties are located from .69 to 1.82 miles from the subject property and had sites ranging in size from 46,300 to 56,932 square feet of land area. Three comparables were described as having basements, three comparables have central air conditioning, each comparable has one or two fireplaces and three comparables have garages ranging in size from 400 to 616 square feet of building area. The comparables sold from August 2008 to July 2010 for prices ranging from $275,000 to $365,100 or from $166.95 to $208.57 per square foot of living area, including land. The board of review contends the subject property has superior features with the 1,260 square foot steel pole building and the in-ground swimming pool. Nevertheless, the board of review, after reviewing the appellant's evidence and the evidence it submitted, requested the assessment be reduced to reflect a market value of $375,000.

In rebuttal the appellant contends the board of review comparables are in affluent locations. The appellant further asserted that the subject property would require $100,000 in corrections to make it in a saleable condition. He further provided copies of cost estimates to treat termite infestation, swimming pool renovation, plumbing work and landscaping work. The appellant also provide a "Zillow" estimate of value for the subject property. The Board finds the Zillow estimate of value is improper rebuttal evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

> 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.Admin.Code 1910.66(c). The Board finds the Zillow estimate is basically an appraisal which is improper rebuttal evidence pursuant to the Board's rules. As a result the Board will give no consideration to this portion of the appellant's evidence submitted in rebuttal.

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 warranted.

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 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); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the evidence in the record supports a reduction to the subject's assessment.

The Board finds the appraisal submitted by the appellant had an effective date of March 31, 2011, approximately 14 months after the January 1, 2010 assessment date at issue. Additionally, the sales used by the appraiser occurred in February and March 2011, approximately 13 and 14 months after the assessment date at issue. The Board gives less weight to the conclusion of value contained in the appraisal due to the date of valuation. The record does contain seven sales, three in the appraisal and four submitted by the board of review. The sales had varying degrees of similarity to the subject property. As noted, the comparable sales used in the appraisal occurred more than one year after the assessment date at issue. Furthermore, appraisal comparable sales #1 and #2 were located 6.37 and 16.56 miles from the subject property, respectively. Board of review comparable sales #2 and #3 occurred in excess of one year prior to the assessment date at issue. None of the comparables were improved with a raised ranch style dwelling similar to the subject dwelling in style. Furthermore, none of the comparables had a steel pole frame building like the subject or an in-ground swimming pool like the subject. Conversely, the record indicated the subject suffered from location and condition issues that were not shown to exist in the comparable sales. The seven sales sold from August 2008 to March 2011 for prices ranging from $101,000 to $365,100 or from $71.53 to $208.57 per square foot of living area, including land. The subject's assessment reflects a market value of $407,726 or $227.40 per square foot of living area,

including land, which is above the range established by the comparable sales. Based on these sales as well as considering the condition and location issues associated with the subject property as noted in the appraisal, the Board finds a reduction in the subject's assessment is 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: June 21, 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.