



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

APPELLANT: Robert Grmusich  
DOCKET NO.: 10-02374.001-R-1  
PARCEL NO.: 07-08-304-010

The parties of record before the Property Tax Appeal Board are Robert Grmusich, 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:** \$24,176  
**IMPR:** \$113,080  
**TOTAL:** \$137,256

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story frame dwelling containing approximately 3,500 square feet of living area. The home was built in 1989. Features include a partial basement that is partially finished, central air conditioning, a fireplace and a three-car 726 square foot garage.<sup>1</sup> The subject is situated on approximately 26,597 square feet of land area located in Warren 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 claim, the appellant submitted a four page brief and an appraisal for the subject property.

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<sup>1</sup> The appellant's appraiser reports the subject improvement as having 3,407 square feet of living area and finished area in the basement, providing a sketch from the appraisal as evidence. The board of review reports the subject improvement as having 3,540 square feet of living area and an unfinished basement, providing a sketch from the property record card as evidence.

The appellant's appraisal was prepared by Alan Zielinski, a state licensed appraiser. The appraisal report conveys an estimated market value for the subject property of \$385,000 including land as of January 1, 2010.

Under the sales comparison approach to value, the appraiser utilized three comparable sales located from .28 to .47 of a mile from the subject property. The comparable sales consist of two-story dwellings of frame or brick and frame construction that contain from 2,495 to 2,970 square feet of living area. The dwellings were built in 1990 or 1992. Two comparables feature either a full or partial unfinished basement and one comparable features a partial basement, which is partially finished. Other features include central air conditioning, one fireplace and two or three-car garages. The comparables sold in August or October 2009 for prices ranging from \$347,000 to \$430,000 or from \$136.43 to \$144.78 per square foot for living area including land.

The appraiser adjusted the comparables for differences when compared to the subject in site, quality of construction, condition, room count, gross living area, rooms below grade, garage/carport and porch/patio/deck. The adjustments resulted in adjusted sale prices for the comparables ranging from \$357,000 to \$407,500, land included. From this analysis, the appraiser opined the subject had an estimated value under the sales comparison approach of \$385,000 as of January 1, 2010.

The appellant testified that the subject is inferior to both parties' comparables due to its asphalt shingles and "Crestline" windows when compared to their wood shake shingles and "Pella" windows.

During cross-examination, Zielinski testified that comparable #3 was labeled "Meticulous" due to extensive rehabilitation that would alter its effective age.

Regarding the improvement size differences of the subject and the appellant's comparables reported by the appellant and the board of review, Zielinski testified that he placed a conversion factor of .9624 to his comparables to maintain consistency. This factor was calculated by subtracting his exterior measurements of the subject improvement from those reported on the subject's property record card. The measurements of the comparables after applying the factor were then confirmed with adjusted Multiple Listing Service (MLS) internal measurement data.

The appellant's brief claims the board of review made errors, violated rules of the Lake County Board of Review and violated USPAP Standards of an illegal nature at the board of review hearing. The brief also includes an additional sale from January 2010. The brief depicts a neighboring property sold for \$330,000 on January 27, 2010. Detailed information regarding the characteristics of the comparable was not provided.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$128,333.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$158,318 was disclosed. The subject's assessment reflects an estimated market value of \$484,449 or \$138.41 per square foot of living area including land, using 3,500 square feet of living area and using 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 five comparable sales located from .20 to .43 of a mile from the subject. Comparables #1, #2 and #3 are the same properties used in the appellant's appraisal. The comparables have lots ranging in size from 25,109 to 58,300 square feet of land area. The comparables consist of two-story frame or brick and frame dwellings that range in size from 2,495 to 3,096 square feet of living area.<sup>2</sup> The dwellings were built from 1990 and 1992. Two comparables feature unfinished basements and three comparables feature basements that are partially finished. Other features include central air conditioning, one fireplace and garages ranging in size from 441 to 902 square feet of building area. The comparables sold from June 2009 to June 2010 for prices ranging from \$347,000 to \$481,500 or from \$139.08 to \$155.52 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.

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 Board further finds a reduction in the subject'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 (3<sup>rd</sup> Dist.2002). The Board finds the appellant met this burden of proof.

As an initial matter, the Board gives no weight to the appellant's four page brief claiming the board of review made errors, violated rules of the Lake County Board of Review and violated USPAP Standards of an illegal nature at the board of review hearing. First, the Property Tax Appeal Board has no jurisdiction in the manner in which the board of review promulgates rules, conducts evidentiary hearings or reaches its final decisions. The Board further finds it will consider both

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<sup>2</sup> The board of review's improvement size for comparable #1 was taken from the 2011 property record card, which included an addition not present in 2010. The correct square footage for 2010 was 2,495 square foot of living area.

parties timely submitted evidence. Section 16-180 of the Property Tax Code provides in pertinent part:

All appeals shall be considered de novo and the Property Tax Appeal Board shall not be limited to the evidence presented to the board of review of the county. A party participating in the hearing before the Property Tax Appeal Board is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the board of review of the county. (35 ILCS 200/16-180)

Additionally, Section 1910.50(a) of the rules of the Property Tax Appeal Board provides:

All proceedings before the Property Tax Appeal Board shall be considered de novo meaning the Board will consider only the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review or to any submissions not timely filed or not specifically made a part of the record. *The Board shall not be limited to the evidence presented to the board of review of the county. A party participating in the hearing before the Property Tax Appeal Board is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the board of review of the county. Each appeal shall be limited to the grounds listed in the petition filed with the Board.* (86 Ill.Admin.Code §1910.50(a)).

The appellant submitted an appraisal report estimating the subject property had a fair market value of \$385,000 as of January 1, 2010. The board of review offered two additional sales in addition to the three sales submitted by the appellant.

The Board finds the appraiser adjusted the comparables gross living area by a factor derived by subtracting his measurements of the subject and those measurements found on the subject's property record card. These adjustments were made without support as to whether the appraiser actually measured the comparables. The Board finds Zielinski's method of adjusting the comparables gross living area problematic. For this reason, the Board gave less weight to the value conclusions derived from the appellant's appraisal. However, the Board will examine the raw sales data within the record.

The record contains five suggested comparable sales for the Board's consideration. The Board finds none of the comparables submitted by the parties to be particularly similar to the subject in size or features. These comparables sold from June 2009 to June 2010 for prices ranging from \$347,000 to \$481,500 or \$139.08 to \$155.52 per square foot of living area, land included. The subject's assessment reflects an estimated market value of

\$484,449 or \$138.41 per square foot of living area including land, using 3,500 square feet of living area. The subject's assessment reflects an estimated market value above the total value range of the comparables, however, the subject's estimated market value is below the per square foot value range of the comparables. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's market value as reflected by the assessment is not supported and a reduction based on overvaluation 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

*Mark Morris*

Member

*JR*

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: 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.