



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

APPELLANT: Jonathan & Kimberly Starke
DOCKET NO.: 10-02562.001-R-2
PARCEL NO.: 14-02-404-028

The parties of record before the Property Tax Appeal Board are Jonathan & Kimberly Starke, the appellants; 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: \$43,157
IMPR: \$249,534
TOTAL: \$292,691

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story brick dwelling containing approximately 5,736 square feet of living area.¹ The home was built in 1994. Features include a full basement that has a finished recreational room, workshop and bathroom.² Other features include central air conditioning, two fireplaces and an attached three-car garage of 852 square feet of building area. The dwelling is situated on a 247,777 square foot lot located in Hawthorne Woods, Ela Township, Lake County, Illinois.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a four page brief and an appraisal of the subject property prepared by Alan Zielinski, a state licensed appraiser. The appraiser was present at the hearing. The intended use of the residential appraisal restricted report was to assist the clients with establishing market value for property tax appeal purposes. The appraisal

¹ The appellant's appraiser reports the subject dwelling has 5,707 square feet of living area.

² The board of review reports the subject dwelling has an unfinished basement.

report conveys an estimated market value for the subject property of \$575,000 as of January 1, 2010, using only the sales comparison approach to value.

Under the sales comparison approach to value, the appraiser utilized five comparable sales located from .29 to .88 of a mile from the subject property. The comparables have lot sizes ranging from 17,605 to 58,641 square feet of land area. The comparables were reported to consist of two-story dwellings of frame, brick or frame and brick exterior construction that contain from 3,475 to 4,580 square feet of living area. The dwellings were built from 1990 to 2003. Three comparables feature full unfinished basements and two comparables have full partially finished basements, one of which has a walk-out. One comparable has a basement bathroom. Other features include central air conditioning and three or four-car attached garages. Three comparables have one fireplace and one comparable has two fireplaces. The comparables sold from April to September 2009 for prices ranging from \$415,000 to \$618,000 or from \$119.42 to \$173.60 per square foot of living area including land.

The appraiser adjusted the comparables for differences when compared to the subject in date of sale/time, site size, view, quality of construction, actual age, condition, above grade rooms, room count, gross living area, basement & finished, rooms below grade, functional utility, garage/carport, porch/patio/deck, fireplace(s) and basement bath(s). The adjustments resulted in adjusted sale prices ranging from \$473,000 to \$679,000, land included. Based on the adjusted sale prices, the appraiser concluded the subject had an estimated market value under the sales comparison approach of \$575,000.

The four-page brief outlines criticisms by the appellants of the Lake County Board of Review hearing.

Zielinski testified that he has appraised the subject multiple times. He explained that much of the subject's lot is under water and the usable land is essentially about an acre and a half. Because of the smaller usable portion, he chose to use smaller comparable site sizes. Zielinski also testified that the subject dwelling is overbuilt for the neighborhood. Zielinski further testified that he chose properties within Lake County, Ela Township, grade and junior high school district 79 and high school district 125. Also, dwellings were chosen if they had a construction age within 1 to 25 years.

Based on this evidence the appellants requested the subject's assessment be reduced to \$191,666.

Under cross-examination, Zielinski testified that he made an 11% time adjustment using a five-year trend of sales from the subject's neighborhood. He also adjusted the comparables' gross living area by \$25 per square foot, based on the subject's super-adequacy.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$292,691 was disclosed. The subject's assessment reflects an estimated market value of \$895,627 or \$156.14 per square foot of living area including land, using 5,736 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 a one page brief and property record cards, Multiple Listing Service (hereinafter MLS) sheets, photographs, a location map and an analysis of six comparable sales located from .69 of a mile to 2.58 miles from the subject. The comparables were described as two-story brick or frame and brick dwellings containing from 3,883 to 7,322 square feet of living area. The dwellings were built from 1996 to 2006 and feature full unfinished basements, central air conditioning, from one to four fireplaces and attached garages ranging in size from 709 to 1,220 square feet of building area. The comparables sold from July 2008 to November 2009 for prices ranging from \$805,000 to \$1,850,000 or from \$165.81 to \$270.11 per square foot of living area including land.

The one page brief from the board of review outlined criticisms of the appellants' appraisal. The brief argues that the appraisal's comparable dwellings are 20% to 39% smaller than the subject, two comparables are located in the dissimilar Long Grove neighborhood, date of sale/time adjustments of between 2% and 7% were improperly applied to sales that occurred within 3 to 8 months from the subject's assessment date and the appraisal's concluded value is below the unadjusted square foot value range of the comparables.

Ela Township Deputy Assessor, Shawn Oakley, testified that the subject dwelling has a walkout basement that was not disclosed in Zielinski's appraisal. He further testified that the board of review comparables were located in Hawthorn Woods, Long Grove and Kildeer.

Based on the evidence presented, the board of review requested a confirmation of the subject's assessment.

Under cross-examination, Oakley testified that anything in Ela Township, other than Lake Zurich, is very upscale. He further testified that Hawthorn Woods has smaller parcel sites, Long Grove is more country and Kildeer has mostly larger lot sizes.

Under rebuttal, the appellants submitted a one page brief outlining criticisms of the board of review's comparables. The brief argues that the board of review's comparable #1 is located in Hawthorn Woods, but is in a completely different area with a different high school and sold in 2008. All the other comparables are in a different school district and are outside Hawthorn Woods. One is in Kildeer and four are in Long Grove. Five of the comparables are newer than the subject. The

appellants' rebuttal also included a 7-page brief from Zielinski criticizing the Lake County Board of Review and others involved with the appellants' board of review hearing and Property Tax Appeal. The brief claims, among many issues, that the board of review should not have been granted extensions to submit evidence by the Property Tax Appeal Board. The appellant's rebuttal also included Zielinski's credentials, the appellants' case history, evidence submitted at the board of review hearing and a review appraisal by Zielinski.

The Board finds it will not consider the criticisms by the appellants relating to the appellants' board of review hearing. Section 1910.50(a) of the rules of the Property Tax Appeal Board states in pertinent part:

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. (86 Ill.Adm.Code §1910.50(a))

After hearing the 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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellants 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 appellants did not meet this burden.

As an initial matter, the Board finds that the parties submitted sketches of the subject dwelling with a difference of 29 feet of living area. The Board further finds the sketch within the subject's property record card is more detailed and includes a 16 square foot open framed porch that the appellants' sketch fails to disclose. For these reasons, the Board finds the subject dwelling contains 5,736 square feet of living area.

As to the subject's walkout basement and basement finish, the Board finds the appellants' appraisal discloses the subject has 2 recreation rooms and a workshop, but fails to disclose the subject's walkout basement. The board of review has acknowledged that the assessment records disclose the subject has an unfinished basement with a walkout feature. The walkout feature was not contested by the appellants at hearing. For these reasons, the Board finds the subject's basement has a walkout style feature, 2 finished recreation rooms and a finished workshop.

The Board finds the opinion of value presented by the appellants' appraiser is not credible. The appraiser arrived at an estimate of value of \$575,000 or \$100.24 per square foot of living area including land. The raw sales submitted by both parties range from \$119.42 to \$270.11 per square foot of living area. The Board finds the appraised value, which is below the range established by all the sales on a square foot basis, is not reflective of the property's market value given these sales.

The Board finds the best sales in this record, with respect to location, include the comparables contained in the appellants' appraisal and board of review's sales #1 and #4. These properties had prices ranging from \$119.42 to \$270.11 per square foot of living area, including land. The subject's assessment reflects a market value within the range of these sales on a square foot basis. Comparables #1 and #4 submitted by the board of review and comparable #5 contained in the appraisal were most similar to the subject in size, with unit prices ranging from \$126.64 to \$270.11 per square foot of living area including land. The Board finds the subject's assessment reflects a market value within the range of these sales on a square foot basis. The Board finds these sales demonstrate the subject's assessment reflecting a market value of \$156.14 per square foot of living area, including land, is reflective of the property's market value and a reduction 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: July 19, 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.