



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

APPELLANT: Vasilii Barbon
DOCKET NO.: 10-02706.001-R-1
PARCEL NO.: 15-30-205-015

The parties of record before the Property Tax Appeal Board are Vasilii Barbon, 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: \$60,751
IMPR: \$144,479
TOTAL: \$205,230

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of brick exterior construction containing 3,656 square feet of living area. The dwelling was constructed in 1988. Features of the home include a basement with 913 square feet of finished area,¹ central air conditioning, two fireplaces² and an attached garage of 713 square feet of building area. The property has a 53,246 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on six comparable sales. The appellant reported these were arm's length transactions between unrelated parties who were not under any duress to buy or sell the property which was offered on the open market and advertised for sale. The comparables are located in Long Grove and from .7 to 4.1-miles from the subject property. The comparables are described as two-story dwellings of brick exterior construction that range in size from 3,692 to 4,716 square feet of living area. The dwellings were constructed from 1987 to 2008. None of the comparables have the same neighborhood

¹ See property record card of the subject; the letter from the board of review erroneously reported the size of the finished basement area.

² The appellant reported only one fireplace, but the board of review noted two fireplaces as set forth on the property record card for the subject.

code as the subject property. Features of the comparables include a full basement with at least four having finished area. Each home has central air conditioning, one to three fireplaces and a garage ranging in size from 715 to 925 square feet of building area. The comparables have sites ranging in size from 15,425 to 111,773 square feet of land area. The comparables sold from July 2008 to November 2009 for prices ranging from \$334,900 to \$575,000 or from \$74.50 to \$141.30 per square foot of living area, including land. In a letter, the appellant described various features and amenities of the comparables, closing cost discounts and/or age differences. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$170,431 which would reflect a market value of approximately \$511,293 or \$139.85 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$205,230 was disclosed. The subject's assessment reflects a market value of \$627,999 or \$171.77 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for Lake County of 32.68% as determined by the Illinois Department of Revenue.

The board of review submitted a two-page letter along with a grid analysis of three comparable sales, property record cards, photographs and a location map. As to the appellant's sales, the board of review noted that comparables #1, #4 and #5 have 19% to 22% more living area than the subject and have sites that are 67% to 109% larger than the subject parcel. Three of the comparables are 3.1 to 4.1-miles from the subject with one being in a different township. Additionally, two of the suggested comparables are 18 to 20 years newer than the subject dwelling. As such, the board of review does not believe that the appellant's requested value is a reasonable estimate of the subject's 2010 market value.

In support of the subject's assessment, the board of review presented information on three comparable sales which bracket the subject in size, are similar in age, have similar sized sites and located within .29 to .97 of a mile of the subject property. The comparables are improved with two-story dwellings of brick or frame construction that range in size from 3,249 to 4,032 square feet of living area. The dwellings were constructed from 1983 to 1996. None of the comparables have the same neighborhood code as the subject property. Features of the comparables include a full basement with finished area, central air conditioning, one or three fireplaces and a garage ranging in size from 483 to 1,072 square feet of building area. The comparables have sites ranging in size from 44,867 to 55,371 square feet of land area. The comparables sold from November 2009 to October 2010 for prices ranging from \$530,000 to \$789,000 or from \$163.13 to \$195.68 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant contested the size of the basement finished area of the subject (see Footnote 1). Next, the appellant cited to the 2010 procedural rules of the Lake County Board of Review for the proposition that sales that occurred in 2010 cannot be used as evidence for an assessment date of January 1, 2010 and the comparables should not differ from the subject in exterior construction, age and/or additional improvements. The appellant contends that not only are two of the comparables of frame exterior construction as compared to the subject's brick construction, but one of the comparables is a two-story dwelling with a finished walkout-style basement that differs from subject's design.

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 not 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

While the Property Tax Appeal Board recognizes the appellant's contention regarding use of sales relevant to the assessment period at issue in light of the rules applicable to proceedings before the Lake County Board of Review, the rules of the Lake County Board of Review are not controlling in proceedings pending before the Illinois Property Tax Appeal Board. Instead the applicable rules of the Property Tax Appeal Board provide in pertinent part:

Proof of market value of the subject property may consist of . . . documentation of not fewer than three recent sales of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property.

(86 Ill.Admin.Code §1910.65(c)(4)). Therefore, the Board gives no weight to the appellant's argument in rebuttal that the sales which occurred after January 1, 2010 as presented by the board of review "cannot be used as evidence."

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2

through #6 as these properties are located most distant from the subject property. The Board has also given reduced weight to appellant's comparable #1 as this dwelling is over 1,000 square feet larger than the subject home and therefore substantially different from the subject.

The Board finds the board of review's comparables are most similar to the subject in size, style, exterior construction, features, age and/or land area. These properties also sold most proximate in time to the assessment date at issue. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables sold for prices ranging from \$530,000 to \$789,000 or from \$163.13 to \$195.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$627,999 or \$171.77 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. While the subject's estimated market value is higher than board of review comparables #1 and #2, the subject's estimated value is justified in comparison to these two properties given its superior exterior construction and newer age. Additionally, the subject's lower estimated value as compared to board of review comparable #3 is also justified given the subject's older age and smaller size when compared to this property.

In summary, based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's 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.

Ronald 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: October 18, 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.