



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

APPELLANT: Eric Czerwinski
DOCKET NO.: 10-02988.001-R-1
PARCEL NO.: 16-23-207-005

The parties of record before the Property Tax Appeal Board are Eric Czerwinski, 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: \$266,938
IMPR.: \$233,012
TOTAL: \$499,950

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel contains 32,710 square feet of land area which is improved with a 2½-story brick and frame dwelling. The dwelling is 90 years old having been built in 1920 and extensively remodeled in 2005. The subject contains 4,799 square feet of living area.¹ Features include a full basement with finished area, central air conditioning, 2 fireplaces and a 3-car garage containing 824 square feet. The subject is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation of the subject property based on an appraisal report in which a market value of \$1,300,000 or \$270.89 per square foot of living area including land was estimated for the subject property as of September 8, 2010, a date which is eight months after the subject's assessment date of January 1, 2010. The appraiser developed the sales comparison approach in estimating the fair market value of the subject property.

¹ The appellant's appraiser claims the dwelling contains 4,799 square feet of living area. The board of review claims the dwelling contains 5,006 square feet of living area. Both submitted schematics with dimensions to support their claim. The difference seems to be whether a side porch is or is not living area. For purposes of this analysis, the Board will use 4,799 square feet of living area as the correct size of the subject.

The appraiser considered five comparable properties described as 2-story brick or brick and frame dwellings. They range in age from 3 to 16 years and range in size from 3,429 to 5,373 square feet of living area. The comparables feature full basements with finished areas, central air conditioning, 1 or 3 fireplaces and 2 or 3-car garages. These comparables sold between June 2009 and January 2010 for prices ranging from \$900,000 to \$1,085,000 or from \$201.01 to \$289.18 per square foot of living area including land.

The appraiser adjusted the comparables for location, lot size, quality, gross living area, room count, basements, garages and fireplaces. The final adjusted sale prices of the comparables range from \$1,219,800 to \$1,402,300 or from \$237.54 to \$378.39 per square foot of living area including land. Based on these adjusted comparables, the appraiser estimated the subject's fair market value to be \$1,300,000 or \$270.89 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$433,300 which would reflect a market value of approximately \$1,300,000 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 \$499,950 was disclosed. The subject's assessment reflects an estimated market value of \$1,529,835 or \$318.78 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 a letter to the Property Tax Appeal Board, the board of review disagreed with the appraisal value conclusion. The board of review claimed all of the appellant's comparables are smaller than the subject, have smaller sites than the subject, and were not adjusted for the subject's superior location on a ravine. The board of review also claims that appellant's comparable #3, per the public and assessment records, contains 3,373 square feet of living area, not 5,373 as stated in the appraisal report.

In support of the subject's assessed value, the board of review submitted a grid analysis and property record cards for two comparable properties described as 2 or 2½-story brick and frame or brick and stone dwellings. These dwellings were built in 1915 and 1965 and contain 5,632 and 5,862 square feet of living area. They feature full basements with finished area, central air conditioning, 2 fireplaces and garages that contain 682 and 690 square feet. The comparables sold in April 2009 and July 2010 for \$1,625,000 and \$1,800,000 or \$288.53 and \$307.06 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 does not support 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 (3rd 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 not warranted.

Initially, the Board finds the difference in subject size between the appellant and the board of review is insignificant for the purpose of this appeal. The Board finds the correct size of the subject is 4,799 square feet of living area based on the best information in the record.

The Board finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$1,300,000 or \$270.89 per square foot of living area including land as of September 8, 2010. The Board takes note of the board of review's claim that the appellant's comparable #3 contains 3,373 square feet of living area, not 5,373. The board of review claims this is the official size on the property record card but submitted no evidence to support the claim. The appraiser claims comparable #3 contains 5,373 square feet of living area but submitted no evidence to support the claim. Therefore, without conclusive evidence either way, the Board gives no weight to comparable #3. Without comparable #3, the adjusted prices for the remaining four comparables range from \$305.10 to \$373.65 per square foot of living area. The value conclusion in the appraisal report reflects a price per square foot for the subject of \$270.89, which is less than these four comparables. In light of this analysis of the underlying data in the report, the Board finds the appraiser's value conclusion of \$1,300,000 is not a reliable and valid indicator of the subject's estimated market value.

The Board accepts the adjusted prices of the appraiser's comparables #1, #2, #4 and #5 as being reflective of the market value of properties similar to the subject. These properties had adjusted prices ranging from \$1,219,800 to \$1,402,300 or from \$305.10 to \$373.65 per square foot of living area including land. The subject's estimated market value of \$1,529,835 or \$318.78 per square foot of living area including land is within the range established by these adjusted comparables on a per square foot basis. This valuation is also supported by the board of review comparable #1 which is similar to the subject in age, size, style, features, lot size and exterior construction and sold in

July 2010 for \$1,800,000 or \$307.06 per square foot of living area including land.

After adjusting these comparable sales for differences with the subject, the Board finds the subject's estimated market value based on its assessment is well supported. Therefore, the Board finds the appellant has not proven by a preponderance of the evidence that the subject is overvalued, and no reduction in the subject's assessment 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.

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: April 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.