



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

APPELLANT: Jerzy Dabrowski
DOCKET NO.: 10-03019.001-R-1
PARCEL NO.: 15-13-306-048

The parties of record before the Property Tax Appeal Board are Jerzy Dabrowski, 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: \$81,774
IMPR: \$255,186
TOTAL: \$336,960

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story brick dwelling containing 5,118 square feet of living area. The home was built in 1995. Features include a full unfinished basement, central air conditioning, one fireplace and an attached three-car garage. The dwelling is situated on a 20,038 square foot lot located in Vernon 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 argument, the appellant submitted an appraisal of the subject property prepared by Joseph Vega, a state licensed appraiser. The appraiser was present at the hearing. The intended use of the appraisal report was to establish an equitable ad valorem tax assessment. The appraisal report conveys an estimated market value for the subject property of \$800,000 as of January 1, 2010, using the sales comparison approach to value.

Under the sales comparison approach to value, the appraiser utilized three comparable sales located from .05 to .86 of a mile

from the subject property. The comparables have lot sizes ranging from 22,216 to 65,340 square feet of land area. The comparables were reported to consist of two-story "Avg" dwellings that contain from 4,204 to 5,994 square feet of living area. The dwellings were built from 1997 to 2010. The comparables feature full basements, two of which are finished. Other features include central air conditioning, and three-car garages. The appraiser did not disclose the number of fireplaces for the comparables. The comparables sold in August or October of 2009 for prices ranging from \$865,000 to \$950,000 or from \$144.31 to \$210.51 per square foot of living area including land.

The appraiser adjusted the comparables for differences when compared to the subject in age, room count, gross living area, rooms below grade, functional utility and garage/carport. The adjustments resulted in adjusted sale prices ranging from \$643,763 to \$862,900, land included. Based on the adjusted sale prices, the appraiser concluded the subject had an estimated market value under the sales comparison approach of \$800,000.

Vega testified that the subject has a bad location between two busy roads and has inferior inside finish, when compared to other homes in the \$800,000 to \$900,000 price range.

Based on this evidence the appellant requested the subject's assessment be reduced to \$266,666.

Under cross-examination, Vega testified that he was unaware that comparables #2 and #3 were sold as unfinished homes.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$336,960 was disclosed. The subject's assessment reflects an estimated market value of \$1,031,089 or \$201.46 per square foot of living area including land, 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 .04 to .83 of a mile from the subject. The board of review's comparable #6 is the same property as the appellant's comparable #1. The comparables were described as two-story frame and stone, stone or brick dwellings containing from 4,204 to 6,011 square feet of living area. The dwellings were built from 1997 to 2009 and feature basements, one of which is unfinished. Other features central air conditioning, from one to four fireplaces and attached garages ranging in size from 703 to 1,000 square feet of building area. The comparables sold from June 2008 to July 2010 for prices ranging from \$862,875 to \$1,732,500 or from \$205.25 to \$299.86 per square foot of living area including land.

The one page brief from the board of review outlined criticisms of the appellant's appraisal. The brief argues the appraiser

failed to adjust comparable #2 for its significantly larger lot size, when compared to the subject. In addition, the appraiser used two homes that were incomplete at the time of sale and they were also "short sales". The board of review included the MLS sheets for these two incomplete homes as additional evidence.

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

Under rebuttal, the appellant argued that the board of review used homes of a superior age when compared to the subject.

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 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 (3rd Dist.2002). The Board finds the appellant did not meet this burden.

The appellant submitted an appraisal report estimating the subject property had a fair market value of \$800,000 as of January 1, 2010. The board of review offered six sales in support of the subject's assessment.

The Board gave less weight to the appraisal submitted by the appellant. The Board finds the appraisal submitted by the appellant included unfinished homes as comparables without proper adjustments. In addition, the Board finds the lack of site value adjustment for comparable #2 further undermines the appraisal's value conclusion. This comparable's lot size is considerably larger than that of the subject. However, the Board will examine the raw sales data within the record.

The record contains eight suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 due to their status as incomplete dwellings at the time of sale. The MLS sheets for both of these properties, submitted by the board of review, support this finding. The Board gave less weight to the board of review's comparable #3 due to its sale occurring greater than 18 months prior to the subject's January 1, 2010 assessment date. The Board finds the remaining five comparables submitted by the parties to be most similar to the subject in location and features. These comparables sold from August 2009 to July 2010 for prices ranging from \$885,000 to \$1,732,500 or from \$210.51 to \$299.86 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$1,031,089 or \$201.46 per square foot of living area including land, which falls below the market value of the best comparables

in the record on a square foot basis. 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 justified and no 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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

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.