



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

APPELLANT: Beryl Foreman
DOCKET NO.: 10-04277.001-R-1
PARCEL NO.: 16-28-202-001

The parties of record before the Property Tax Appeal Board are Beryl Foreman, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C., in Des Plaines, 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: \$84,734
IMPR: \$135,856
TOTAL: \$220,590

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of brick and frame construction containing 3,698 square feet of living area. The dwelling was constructed in 1964. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached garage of 675 square feet of building area. The property has a 16,088 square foot wooded corner site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located from .29 to .36 of a mile from the subject. Each of the comparables has the same neighborhood code assigned by the assessor as the subject property. The comparables are improved with two-story dwellings of brick construction that range in size from 3,016 to 3,626 square feet of living area. The dwellings were constructed in 1965 or 1969. Features of the comparables include a partial basement, central air conditioning, a fireplace and a garage ranging in size from 437 to 495 square feet of building area. The comparables sold from May 2008 to June 2010 for prices ranging from \$445,000 to \$615,000 or from \$147.35 to \$175.73 per square foot of living area, including land. Based on this evidence, the appellant

requested a reduction in the subject's total assessment to \$176,649 which at the statutory level of assessment of 33.33% would reflect a market value of approximately \$530,000 or \$143.32 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 \$243,309 was disclosed. The subject's assessment reflects a market value of \$744,520 or \$201.33 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 letter addressing the appellant's evidence and the comparable sales data presented to support the subject's assessment. As to the appellant's comparable sales, the board of review noted that the requested value "is below any of the appellant's comparables [on a per-square-foot basis]." The dates of sale range from 18 months prior to six months after the assessment date of January 1, 2010. Two of the comparable homes are approximately 22% smaller than the subject and have significantly smaller basements than the subject. Furthermore, the lowest value indicator is reportedly a split-level dwelling whereas the subject is a two-story home.¹

In support of the subject's assessment, the board of review presented information on four comparable sales, one of which was presented by the appellant. The comparables are located from .33 to .86 of a mile from the subject and comparable #4 (which is appellant's comparable #1) has the same neighborhood code as is assigned to the subject. The comparables have sites ranging in size from 11,597 to 13,154 square feet of land area. The parcels are improved with two-story dwellings of frame and masonry construction that range in size from 3,228 to 3,634 square feet of living area. The dwellings were constructed from 1965 to 1969. Features of the comparables include a full or partial basement, two of which have finished area. Each home has central air conditioning, a fireplace and a garage ranging in size from 437 to 598 square feet of building area. The comparables sold from September 2008 to November 2009 for prices ranging from \$615,000 to \$650,000 or from \$169.61 to \$196.72 per square foot of living area, including land.

Based on this evidence and the contention that the subject has a larger parcel, a larger basement and a larger garage than any of these suggested comparable sales, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In written rebuttal, the appellant through counsel submitted copies of Multiple Listing Service sheets "for the comparables

¹ The board of review did not provide the property record card or other evidence to support its contention that appellant's comparable #2 was not a two-story dwelling as reported by the appellant.

previously cited by the Appellant." Each of these sheets describes the homes as "2 Stories." No further explanation was provided to indicate the basis for submitting additional evidence regarding the appellant's comparables in rebuttal, particularly when that evidence was not documentation such as property record cards maintained by assessing officials.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the Multiple Listing Service sheets regarding the appellant's comparable sales data which were submitted by appellant in conjunction with the rebuttal argument.

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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparables #2 and #3 as each of these homes is substantially smaller than the subject dwelling. The Board finds the remaining four comparables submitted by both parties are most similar to the subject in location, size, style, exterior construction, features, age and/or land area. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold for prices ranging from \$615,000 to \$650,000 or from \$169.61 to \$196.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$744,520 or \$201.33 per square foot of living area, including land, which is above 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 dwelling does have a larger lot, basement and garage than each of these most similar comparable sales, which would justify a slightly higher value than the comparables, the

Board finds that the overall value is \$94,520 higher than the high end of the range of these most similar comparable sales. Thus, without further support for the subject's estimated market value in this record, the Board finds that the preponderance of the evidence indicates that the subject property is overvalued.

In conclusion, based on this record the Board finds the appellant did demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is 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

Mark 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.