



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

APPELLANT: Al Phillips
DOCKET NO.: 10-04278.001-R-1
PARCEL NO.: 09-34-401-029

The parties of record before the Property Tax Appeal Board are Al Phillips, 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 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: \$35,621
IMPR: \$95,488
TOTAL: \$131,109

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 2,730 square feet of living area. The dwelling was constructed in 1988. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a two-car garage of 682 square feet of building area. The property has a 47,480 square foot site and is located in Lake Barrington, Wauconda Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on three comparable sales.¹ Two of the comparables have the same neighborhood code as the subject property. The comparables have sites ranging in size from 8,752 to 44,685 square feet of land area. Each lot is improved with a one-story or a two-story dwelling² of frame construction that ranged in size from 2,311 to 3,372 square feet of living area. The dwellings were constructed from 1962 to 1977. Features of the comparables include a partial

¹ The appellant completed the Section V grid analysis of the Residential Appeal petition and also attached another grid analysis of the same properties with slightly differing property descriptions.

² The appellant's second grid analysis describes these homes as either a one-story or a split-level dwelling.

basement, one of which includes finished area.³ Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 482 to 604 square feet of building area. The comparables sold from March 2008 to August 2010 for prices ranging from \$300,000 to \$375,000 or from \$126.22 to \$134.24 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$112,099 which would reflect a market value of approximately \$336,297 or \$123.19 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 \$131,109 was disclosed.⁴ The subject's assessment reflects a market value of \$401,190 or \$146.96 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 presented a letter addressing the appellant's evidence along with discussion of its own suggested comparable sales. As to the appellant's information, the board of review contends one of the comparables is located "approximately ¾ mile away" and in a different township. In addition, "only one of the comparables provided is a two story home like the subject." As such, the board of review contends that appellant's comparables are not truly reflective of the subject's market value as of the assessment date.

In support of the subject's assessment, the board of review submitted information on six comparable sales, two of which were presented by the appellant. These comparables are located in the subject's Lakeland Estates development and located from .18 to .33 of a mile from the subject. Five of the comparables have the same neighborhood code as the subject property. The comparables have sites ranging in size from 43,834 to 69,343 square feet of land area. Each lot is improved with tri-level or a two-story dwelling of frame or frame and masonry construction that range in size from 1,887 to 3,162 square feet of living area. The dwellings were constructed from 1971 to 1987. Features of the comparables include a basement, four of which are finished with recreation rooms. Each home has central air conditioning and one or two fireplaces. Five of the properties have a garage ranging in size from 484 to 624 square feet of building area. The comparables sold from August 2008 to July 2011 for prices ranging from \$300,000 to \$485,000 or from \$129.81 to \$232.64 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

³ The appellant's second grid analysis reports that two comparables have basement finish, one of which also includes "exterior access."

⁴ There was a typographical error in the total assessment reported on the Board of Review - Notes on Appeal.

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.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the appellant's comparable #1 which was also board of review comparable #3 based on differences in dwelling size and design from the subject property. The Board also gave reduced weight to board of review comparables #1 and #2 due to differences in which size when compared to the subject home. The Board finds the remaining four comparables submitted by both parties were the most similar properties 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 \$300,000 to \$440,000 or from \$126.22 to \$167.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$401,190 or \$146.96 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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.

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.