



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

APPELLANT: Rocco & Ann H. DeFilippis  
DOCKET NO.: 11-02419.001-R-1  
PARCEL NO.: 12-32-308-024

The parties of record before the Property Tax Appeal Board are Rocco & Ann H. DeFilippis, the appellants, by attorney Terry L. Engel of Deutsch Levy & Engel, Chicago; 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:** \$136,067  
**IMPR:** \$197,233  
**TOTAL:** \$333,300

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two and one-half story frame dwelling with 4,007 square feet of living area. The dwelling was constructed in 1996. Features of the home include a partial basement with finished area, central air conditioning, a

fireplace and a 713 square foot three-car garage. The property has a 1.07 acre or 46,609 square foot site. The subject property is located in Shields Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales. The comparables have varying degrees of similarity when compared to the subject property. The comparables sold from June 2010 to October 2011 for prices ranging from \$851,000 to \$1,085,000 or from \$235.42 to \$283.59 per square foot of living area including land.

In further support of the overvaluation claim, the appellants submitted an appraisal estimating a market value for the subject property of \$900,000 as of January 1, 2011. The appraiser developed the cost and sales comparison approaches to value.

Under the cost approach, the appraiser estimated the subject site had a value of \$300,000 or \$280,374 per acre or \$6.44 per square foot of land area. The appraiser calculated the improvements had a depreciated value of \$598,696. Adding the land and improvement value components, the appraiser concluded the subject property had an estimated market value of \$898,700, rounded, under the cost approach to value.

Under the sales comparison approach to value, the appraiser selected three suggested comparable sales and one active listing. The comparables had varying degrees of similarity when compared to the subject in location, land area, design, age, dwelling size and features. Comparables #1 through #3 sold from December 2009 to December 2010 for prices ranging from \$825,000 to \$899,000 or from \$236.39 to \$293.07 per square foot of living area including land. Comparable #4 was listed for sale for \$999,000 or \$285.10 per square foot of living area including land. The appraiser adjusted the comparables for differences to the subject in land area, exterior construction, room count, dwelling size and various features, which resulted in adjusted sale or listing prices ranging from \$868,000 to \$970,000 or from \$241.11 to \$341.38 per square foot of living area including land. Based on these adjusted prices, the appraiser concluded the subject property had a market value of \$900,000 or \$224.61 per square foot of living area including land.

Under reconciliation, the appraiser placed most weight on the sales comparison approach to value with support from the cost approach to value.

Based on the evidence submitted, the appellants requested a reduction in the subject's assessment to \$325,742, which reflects an estimated market value of approximately \$977,226.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$368,540. The subject's assessment reflects a market value of \$1,136,767 or \$283.70 per square foot of living area including land when applying the 2011 three-year average median level of assessment for Lake County of 32.42% as determined by the Illinois Department of Revenue.

With respect to the appraisal submitted by the appellants, the board of review argued three of four comparable sales have adjusted market values greater than the appraiser's final estimate of value for the subject property. In addition, the board of review argued all the comparables are smaller in dwelling size; one comparable did not sell; and three comparables have smaller sites than the subject.

In support of its contention of the correct assessment, the board of review submitted information on four comparables sales located in the subject's neighborhood/market area<sup>1</sup>. The comparables had varying degrees of similarity when compared to the subject in land area, design, age, dwelling size and features. The comparables sold from February 2010 to October 2011 for sale prices ranging from \$1,025,000 to \$1,292,125 or from \$235.42 to \$340.39 per square foot of living area including land.

#### **Conclusion of Law**

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

The Board gave little weight to the appraisal submitted by the appellants for several reasons. The Board finds comparables #2 and #3 are older in age, are situated on smaller lots and are not located in close proximity to the subject. The Board

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<sup>1</sup> Comparables #1 and #2 were also used by the appellants.

further finds the land adjustment process utilized by the appraiser to be suspect. The appraiser did not adjust comparables #1 and #4 for their slightly smaller and larger sites. The appraiser adjusted comparables #2 and #3 by \$25,000 and \$20,000 or \$43,860 and \$42,553 per acre or \$1.01 and \$.98 per square foot of land area for their smaller sites, respectively. However, the appraiser concluded the subject property had a site value under the cost approach of \$300,000 or \$280,374 per acre or \$6.44 per square foot of land area. The Board finds the land adjustment values, or lack thereof, applied under the sales comparison approach are inconsistent with the subject's land value conclusion under the cost approach. The Board further finds it problematic that the appellants' appraiser concluded an adjusted value range for the comparables from \$241.11 to \$341.38 per square foot of living area including land, but then concluded a lesser market value for the subject of \$224.61 per square foot of living area including land. The Board finds these factors undermine the appraiser's final conclusion of value.

The parties submitted five additional comparable sales for the Board's consideration. The Board gave little weight to comparables #3 and #4 submitted by the board of review. Comparable #3 is larger in dwelling size when compared to the subject. Comparable #4 is dissimilar in design, age and is not located in close proximity when compared to the subject. The Board finds the best indicators of the subject's market value contained in this record are the appellants' comparable sales, which include comparable sales #1 and #2 submitted by the board of review. These comparables were most similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold for prices ranging from \$851,000 to \$1,085,000 or from \$235.42 to \$283.59 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$1,136,767 or \$283.70 per square foot of living area including land, which falls above the range established by the most similar comparable sales contained in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Based on the evidence contained in this record, the Board finds 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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

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: July 18, 2014

*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.