



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

APPELLANT: Keith Surroz
DOCKET NO.: 11-03038.001-R-1 through 11-03038.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Keith Surroz, the appellant, by attorney Leonard Schiller of Schiller Klein PC, in Chicago, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
11-03038.001-R-1	07-24-229-013	10,922	0	\$10,922
11-03038.002-R-1	07-22-300-025	6,156	0	\$6,156

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from decisions of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments of the subject parcels 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 two vacant land parcels identified as 07-24-229-013 (hereinafter "-013") and 07-22-300-025 (hereinafter "-025"). Parcel -013 has a 13,300 square foot site which is not accessible by road. Parcel -025 has a 33,106

square foot site. The property is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted six pages numbered 78 through 83 of a presumably otherwise unidentified appraisal report. The submission appears to be a portion of another appraisal report as the subject is described as "Parcel H - Vacant Land Property" and lacks both a signature of the appraiser with the date of the estimated value opinion. The submitted pages depict limited data concerning parcel -013 which is described as a 14,070 square foot parcel that meets current local zoning requirements for minimum lot size and width for an R3, single family residence district. The parcel was also described as "currently inaccessible by street." On the page numbered 82, there is a chart of four sales of land located in Waukegan and Gurnee. The parcels range in size from 16,483 square feet to 24.7-acres of land area and have zoning of residential, "public land" or industrial. The sales occurred between July 2007 and July 2010 for prices ranging from \$11,000 to \$380,000 or from \$0.23 to \$1.12 per square foot of land area. Based upon this sales data, the unidentified appraiser made adjustments for the comparable for location, accessibility, physical conditions and size to arrive at an adjusted value range of \$0.46 to \$0.79 per square foot of land area and with primary reliance upon comparable #2 a small residential site with no access that was purchased by adjoining land owner, the individual who prepared this document arrived at a unit land value for the subject of \$0.65 to \$0.70 per square foot or an estimated market value for parcel -013 of \$9,500 as of an unknown date.

The appellant provided no other market value evidence relating to parcel -025.

Based on the foregoing evidence, the appellant requested assessments of \$1,899 and \$1,267 for parcels -013 and -025, respectively, which reflects market values of \$5,697 and \$3,801, respectively, which when added together result in a total market value of approximately \$9,500.

The board of review submitted two sets of "Board of Review Notes on Appeal" disclosing the assessments for parcels -013 and -025 of \$10,922 and \$6,156, respectively. These assessments reflect market values of \$33,689 or \$2.53 per square foot of land area and \$18,988 or \$0.57 per square foot of land area, respectively, when using the 2011 three year average median level of

assessment for Lake County of 32.42% as determined by the Illinois Department of Revenue.

As to the appellant's evidence, the board of review noted that the appraisal data only concerned parcel -013 and there was no similar appraisal evidence concerning parcel -025.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales from the subject's neighborhood/market area which range in size from 10,807 to 12,519 square feet of land area. These comparables were from .66 of a mile to 1.65-miles from parcel -013 and from 1.96 to 3.10-miles from parcel -025. These comparables similarly lack immediate roadway access (ingress/egress). The comparables sold between February 2010 and January 2012 for prices of \$2.40 and \$3.93 per square foot of land area. Based on the foregoing evidence and argument, the board of review requested confirmation of the assessments of parcels -013 and -025.

Conclusion of Law

The appellant contends the market value of the subject parcels is not accurately reflected in their assessed valuations. 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board has given little weight to the six pages presented by the appellant with a purported opinion of value of \$9,500 for parcel -013 as there is no signature of an appraiser and no indication as to the effective date of the opinion of value. Moreover, to the extent that there are four sales in this documentation, the Board finds sale #1 from July 2007, sale #4 from October 2008 and sale #3 from April 2009 are each too remote in time from the valuation date at issue of January 1, 2011 to be valid or persuasive indicators of the subject's market value as of the date at issue. Moreover, to the extent that sale #2 in the documentation from the appellant was similar to the parcel -013, the Board finds that the fact this comparable was purchased by an adjacent land owner severely detracts from its reliability as an arm's length transaction

and/or a valid indicator of market value for the subject property.

As has been previously noted, the appellant failed to provide any specific market value evidence to support the overvaluation argument concerning parcel -025 which consists of a 33,106 square foot parcel.

The Board finds the best evidence of market value to be the board of review comparable sales. The board of review comparable sales sold between February 2010 and January 2012 for prices of \$2.40 and \$3.93 per square foot of land area. The assessments of parcels -013 and -025 reflect market values of \$2.53 per square foot of land area and \$0.57 per square foot of land area, respectively, which values are supported by the best and most recent comparable sales in the record. Based on this evidence the Board finds reductions in the assessments of parcels -013 and -025 are 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.



Chairman



Member



Member



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: September 19, 2014



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.