



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

APPELLANT: Pawel Basta
DOCKET NO.: 11-03502.001-R-1
PARCEL NO.: 11-28-202-024

The parties of record before the Property Tax Appeal Board are Pawel Basta, 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: \$48,329
IMPR.: \$79,836
TOTAL: \$128,165

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-story dwelling of frame construction with 2,182 square feet of living area.¹ The

¹ The appellant and the appellant's appraiser reported a dwelling size of 2,269 square feet, but there was no schematic drawing or other evidence to support the stated dwelling size. The board of review submitted a copy of the subject's property record card with a schematic drawing to support the

dwelling was constructed in 1977. Features of the home include a full basement with finished area,² central air conditioning, two fireplaces and a two-car, 506 square foot garage. The property has a 9,467 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$362,000 as of February 22, 2012. Based on this evidence, the appellant requested an assessment reflective of this appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,165. The subject's assessment reflects a market value of \$395,327 or \$181.18 per square foot of living area, land included, 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 appraisal report, the board of review noted the appraisal was prepared for lending purposes and has an effective date of February 22, 2012. Furthermore, only one of the comparable sales in the report are from within the subject's immediate development and two of the sales occurred from 5.5 to 13 months subsequent to the valuation date at issue of January 1, 2011. Finally, appraisal comparable sale #3 is from the subject's development and reflects a sale price that is 3.5% higher than the subject's estimated market value as reflected by its assessment at the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales, where sale #2 was in the appellant's appraisal as sale #3. The board of review argued that these comparable sales are located in the subject's development, similar to the subject in age and exterior construction and support the subject's estimated market value. Moreover, board of review comparable sale #3 is at the low end of the range and this property backs up to a large commercial car dealership.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

stated dwelling size of 2,182 square feet of living area. The Board finds the board of review presented the best dwelling size evidence on this record.

² The appellant's appraiser reported an 85% finished basement whereas the assessing officials report an unfinished basement for the subject dwelling.

In written rebuttal, the appellant submitted an appraisal of the subject property with an opinion of value of \$365,000 as of August 18, 2011. Given this appraisal along with the appellant's originally submitted appraisal evidence opining a value of \$362,000, the similarity of the two reports refutes the criticisms of the original appraised value conclusion due to a valuation date of February 22, 2012.

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 second appraisal submitted by the appellant in conjunction with his rebuttal argument with an opinion of value of \$365,000 as of August 18, 2011.

Conclusion of Law

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. 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 reduced weight to the appellant's appraisal report with a value conclusion as of February 22, 2012. The opinion of value is one year after the valuation date at issue and, more importantly, the appraiser's analysis of the sales comparables reveals that the 2012 market must have been lower/down further from the 2011 market. In this regard, the Board finds that appraisal sales #2 and #3 which sold in November and April 2011, respectively, were given significant downward time adjustments for date of sale/time as part of the appraisal report. Furthermore, the Board finds that the lowest sale price of the three comparables considered by the appraiser was sale #1 which occurred in January 2012.

The Board finds the best evidence of market value for the subject property as of January 1, 2011 to be board of review comparable sales #2 and #3 with support from board of review comparable #1. These comparables were similar to the subject in location, age, size, foundation and features; board of review comparable #1 had a slightly inferior location in that the property backed to a car dealership. Comparables #2 and #3 sold in May and June 2011 for prices of \$182.50 and \$183.47 per square foot of living area, including land; comparable #1 sold in April 2011 for \$156.70 per square foot of living area. The subject's assessment reflects a market value of \$395,327 or \$181.18 per square foot of living area, including land, which is below these best comparable sales in the record on a per-square-foot basis.

It is also noteworthy that the appellant's appraiser also utilized board of review comparable #2 as his sale comparable #3. Without the date of sale/time adjustment as set forth in the report, the appraiser's adjusted sale price for this property would be \$421,500, a figure higher than the subject's total 2011 estimated market value as reflected by its assessment.

Based on this evidence the Board finds 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.



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.