



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

APPELLANT: Timothy Wujcik
DOCKET NO.: 11-05263.001-R-2
PARCEL NO.: 14-25-201-011

The parties of record before the Property Tax Appeal Board are Timothy Wujcik, the appellant, by attorney Laura Godek of Laura Moore Godek, PC in McHenry; 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: \$85,093
IMPR.: \$235,865
TOTAL: \$320,958

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 three-story single family dwelling of brick and wood siding exterior construction with 5,830 square feet of living area. The dwelling was constructed in 1928 and remodeled in 1990. Features of the home include two basement areas with one being finished, central air conditioning, four fireplaces, a two-car attached garage, a two-car detached garage with an office, a pool house, an in-ground

swimming pool and a kennel. The property has a 5.18 acre site with a pond and is located in Long Grove, Ela Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in July 2009 for a price of \$700,000. To document the sale the appellant submitted a copy of form PTAX-203 Illinois Real Estate Transfer Declaration indicating the property was advertised for sale and the purchase price was \$700,000.

As additional evidence the appellant submitted an appraisal prepared by real estate appraiser Elyce Meador of Meador & Associates, LLC. Meador developed the cost approach to value and the sales comparison approach to value in estimating the subject property had a market value of \$990,000 as of January 1, 2012. The appraiser noted in the report the subject property had previously sold in July 2009 for \$700,000 but stated this was, "a non arms length transaction."

The appellant requested the subject's assessment be reduced to \$233,310.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$384,879. The subject's assessment reflects a market value of \$1,187,165 or \$203.63 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.

In rebuttal the board of review asserted that two of the four sales used by the appellant's appraiser were located 4.5 miles from the subject property in a neighboring village. It also noted that the four sales used by the appraiser were located in residential subdivisions unlike the subject. The board of review also questioned the conservative adjustments made by the appraiser to account for the contributory value of the large swimming pool, slate decking, pool house, garages and detached finished office.

The board of review further submitted a listing of the subject dated October 4, 2010 for a price \$1,849,000. It also submitted a copy of a listing for the subject dated May 4, 2009, for a price of \$995,000 and indicating a contract date of July 27, 2009.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales and one comparable listing. The comparables were improved with two, one-story dwellings and two, two-story dwellings that ranged in size from 3,925 to 5,323 square feet of living area. The comparables were constructed from 1938 to 2005. Each comparable had an unfinished basement, three comparables had central air conditioning, each comparable had 1 to 3 fireplaces, each comparable had an attached garage ranging in size from 782 to 1,203 square feet of building area and two comparables also had detached garages of 842 and 1,100 square feet of building area. The three sales occurred from April 2010 to June 2012 for prices ranging from \$1,100,000 to \$1,150,000 or from \$213.79 to \$270.00 per square foot of living area, including land. The listing had a price of \$899,000 or \$229.04 per square foot of living area, including land.

In rebuttal the appellant's counsel asserted that the PTAX-203 Illinois Real Estate Transfer Declaration and the MLS sheet marked as Exhibit #2, which had been submitted by the board of review, disclosed the subject property was advertised for sale prior to the purchase in July 2009 for \$700,000. The appellant's counsel also provided comments with respect to the comparables submitted by the board of review.

Furthermore, the appellant's counsel submitted as rebuttal evidence a listing sheet for the subject with a list date of July 18, 2007. Section 1910.66(c) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.66(c)) provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

The Property Tax Appeal Board finds the additional listing provided by the appellant as rebuttal evidence is new evidence in violation of section 1910.66(c) of the Board's rules. As a result the Board will not consider the additional listing submitted by the appellant.

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

The Board finds the best evidence of market value to be the appraisal of the subject property submitted by the appellant estimating the property had a market value of \$990,000 or \$169.81 per square foot of living area, including land. The appraised value is below the market value reflected by the subject's assessment. Less weight was given the sale of the subject property that occurred in July 2009 for a price of \$700,000 or \$120.07 per square foot of living area, including land. The reason being the appellant's appraisal contained four sales that occurred in 2011 for prices ranging from \$141.90 to \$191.43 per square foot of living area, including land. The subject's July 2009 purchase price was significantly below the range established by the comparable sales in the appraisal on a per square foot basis, which tends to demonstrate the 2009 sale of the subject was not indicative of market value as of January 1, 2011. Additionally, the appellant's appraiser stated in the report the subject property had previously sold in July 2009 for \$700,000 but indicated this was, "a non arms length transaction." Little weight was given the sales provided by the board of review due to such factors as style and/or age. Based on this record the Board finds the subject property had a market value of \$990,000 as of January 1, 2011. Since market value has been determined the 2011 three year average median level of assessment for Lake County of 32.42% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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: December 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.