FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Robert Mindich
DOCKET NO.: 11-05285.001-R-1
PARCEL NO.: 16-08-216-007

The parties of record before the Property Tax Appeal Board are Robert Mindich, the appellant, 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:	$96,734
IMPR.:	$43,266
TOTAL:	$140,000

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 one-story single family dwelling with wood siding exterior construction with 1,845 square feet of living area. The dwelling was constructed in 1958. Features of the home include a partial basement that is finished, central air conditioning, two fireplaces and a two-car attached garage. The property has a 16,546 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables located from 2.1 to 3.6 miles from the subject property. The comparables were improved with two 1-story and two 1.5-story dwellings that ranged in size from 1,568 to 2,906 square feet of living area. Each comparable has a basement with three having finished area. Three comparables have central air conditioning, three comparables have one or three fireplaces and each comparable has a two-car garage. The appellant indicated these homes ranged in age from 54 to 76 years old. These properties sold from August 2011 to February 2012 for prices ranging from $297,500 to $350,000 or from $102.37 to $204.08 per square foot of living area, including land. These same comparables have improvement assessments ranging from $42,873 to $135,777 or from $24.42 to $46.72 per square foot of living area. These comparables also had land assessments ranging from $64,197 to $110,445. The appellant requested the subject's total assessment be reduced to $107,070.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $185,495. The subject's assessment reflects a market value of $572,162 or $310.42 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. The subject has an improvement assessment of $88,761 or $48.11 per square foot of living area and a land assessment of $96,734.

In rebuttal the board of review asserted that two of the appellant's comparables were 1.5-story dwellings, a different style than the subject property, and two comparables were located in a different township. The board of review also asserted that appellant's comparable sale number two was "a shared interest sale" where the seller conveyed one-half interest to the buyer.

In support of its contention of the correct assessment the board of review submitted information on three comparables sales and three equity comparables. The three comparable sales were improved with one-story dwellings with wood-siding or brick exterior construction that ranged in size from 1,449 to 1,871 square feet of living area. The dwellings were constructed from 1953 to 1965. Each comparable had a basement with one being partially finished, central air conditioning and a two-car

garage. Two comparables had one or two fireplaces. Comparables #1 and #2 sold in April 2011 and April 2010 for prices of $570,000 and $420,000 or $310.12 and $224.48 per square foot of living area, including land. Comparable #3 sold in May 2011 and again in June 2013 for prices of $360,000 and $375,000 or for $248.45 and $258.80 per square foot of living area, land included.

The three equity comparables were improved with one-story dwellings with brick, wood-siding or brick and wood siding exterior construction that ranged in size from 1,838 to 1,869 square feet of living area. The dwellings were constructed from 1958 to 1965. Each comparable had a basement that was partially finished, two had central air conditioning, two had one or three fireplaces and each had a two-car garage. Their improvement assessments ranged from $82,071 to $84,267 or from $44.65 to $45.62 per square foot of living area.

The board of review requested the assessment be confirmed.

The appellant submitted rebuttal comments with respect to the comparable sales asserting board of review comparable #1 was located in a higher priced area east of Route 41. He also noted that board of review comparable #2 had a larger lot than the subject property and that comparable #3 was located less than ½-mile from Lake Michigan while the subject property was more than 3 miles from Lake Michigan.

The appellant also made reference to an appraisal and submitted three additional equity comparables that he asserts were ignored by board of review. The Board finds the reference to the appraisal and the new equity comparables is improper rebuttal evidence pursuant to section 1910.66(c) of the rules of the Property Tax Appeal Board, which 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. 86 Ill.Admin.Code §1910.66(c).

Pursuant to this rule the Board will give no consideration to the additional equity comparables or the reference to an appraisal.

As a final point the appellant asserted his comparables were located three times closer to the subject property than the board of review comparables were.

Conclusion of Law

The appellant contends in part 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.

Initially the Board finds the best comparables submitted by the parties to be appellant's comparable sales #3 and #4 and board of review comparable sales #2 and #3. These comparables were most similar to the subject in style, age and features. These most similar comparables sold for prices ranging from $320,000 to $420,000 or from $197.96 to $258.80 per square foot of living area, including land. The subject's assessment reflects a market value of $572,162 or $310.42 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

The appellant also contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds, after considering the reduction in the subject's assessment based on the overvaluation argument, no further reduction in the assessment based on assessment inequity 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.

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.