



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

APPELLANT: Leon Ampel
DOCKET NO.: 12-01828.001-R-1
PARCEL NO.: 16-16-308-032

The parties of record before the Property Tax Appeal Board are Leon Ampel, the appellant, by attorney Eli R. Johnson of Robert H. Rosenfeld & Associates, LLC, 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:

LAND: \$111,468
IMPR: \$144,229
TOTAL: \$255,697

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 2012 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 brick construction with 3,350 square feet of living area. The dwelling was constructed in 1994. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 682 square foot garage. The property has a

15,606 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. Based on this evidence, the appellant requested an assessment reduction to \$175,361 which would reflect a market value of approximately \$526,083 or \$157.04 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$255,697. The subject's assessment reflects a market value of \$781,470 or \$233.27 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

As to the appellant's comparable sales, the board of review contended that two of the sales were foreclosures and sale #3 "backs up to heavily used rail road tracks, one house from well travelled Park Avenue." A location map depicted comparable #3 in close proximity to Park Avenue.

In support of its contention of the correct assessment the board of review submitted information on four comparables sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, appellant's counsel argued that board of review sale #1 was most similar to the subject although it has an additional full bath, a much larger basement and an additional garage amenity, but yet it sold for less than the subject's estimated market value as reflected by its assessment. As to board of review comparables #2, #3 and #4, counsel argued the dwellings are larger, have additional bathrooms, larger garage(s), a larger lot, a superior golf course view and/or have other superior amenities when compared to the subject property. Based upon these contentions, with adjustments, counsel asserted these sales also support a reduction in the subject's assessment.

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.

As to the board of review's contention regarding "foreclosure sales," the Property Tax Appeal Board takes judicial notice of Public Act 96-1083 amended the Property Tax Code adding sections 1-23 and 16-183 (35 ILCS 200/1-23 & 16-183), effective July 16, 2010.

Section 1-23 of the Property Tax Code provides:

Compulsory sale. "Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

Section 16-183 provides:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

The Board finds the effective date of these statutes is applicable to assessment date at issue, January 1, 2012.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 as this sale occurred most distant from the assessment date of January 1, 2012 and thus is less likely to be indicative of the subject's market value. The Board has also given reduced weight to board of review comparables #2 and #3 as these dwellings are each substantially larger than the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #1 and #4. These four most similar comparables sold between February 2011 and June 2013 for prices ranging from \$144.72 to \$241.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$781,470 or \$233.27 per square foot of living area, including land, which is within 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 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.

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.