



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

APPELLANT: Oscar Torres  
DOCKET NO.: 12-01910.001-R-1  
PARCEL NO.: 16-22-408-057

The parties of record before the Property Tax Appeal Board are Oscar Torres, the appellant, by attorney Leonard Cahnmann of Property Tax Advisers, Inc. in Highwood; 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:** \$74,358  
**IMPR.:** \$242,049  
**TOTAL:** \$316,407

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 3,671 square feet of living area. The dwelling was originally constructed in 1929 with a remodel and

an addition completed in 2011. Features of the home include a finished basement, central air conditioning, a fireplace and 2 garages totaling 862 square feet building area. The property has a 14,043 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant appeared, through counsel, before the Property Tax Appeal Board contending 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 \$750,000 as of January 1, 2012. The appraiser, Steven Turbin, was not present at the hearing for direct and cross-examination regarding the appraisal process and final value conclusion. The appraiser developed the cost and the sales comparison approaches to value. The cost approach had an indicated value for the subject property of \$716,700 rounded. The sales comparison approach had an indicated value for the subject property, using four adjusted sale comparables, of between \$577,750 and \$830,370.

Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

At the hearing, the board of review's representative objected to consideration of the appraisal since the appraiser was not present to provide testimony and/or be cross-examined with regard to the report.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$319,625. The subject's assessment reflects a market value of \$976,849 or \$266.10 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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The board of review's comparables #1 and #2 are the same properties as the appellant's appraiser's comparables #2 and #3, respectively.

The board of review's witness, Moraine Township Deputy Assessor Barbara Warhane, testified that the subject property was measured by the assessor's office using outside measurements. In addition, Warhane testified that the subject was remodeled in 2011 and 2,353 square feet of living area was added. Warhane

opined that with the remodel and addition, the effective age of the subject improvement would be 1986. Warhane testified that the subject's property record card for 2012 indicated the subject's basement was unfinished; however, the subject's property record card has been subsequently updated indicating a finished basement. Warehane testified that the subject property has a larger lot than is typical for Highland Park. Warhane further testified that the subject is currently on the market with an asking price of \$1,349,000.

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

### **Conclusion of Law**

For this appeal, 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 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 sales in this record support a reduction in the subject's assessment.

As an initial matter, the Property Tax Appeal Board hereby sustains the objection of the board of review as to hearsay. The Board finds that in the absence of the appraiser at hearing to address questions as to the selection of the comparables and/or the adjustments made to the comparables in order to arrive at the value conclusion set forth in the appraisal, the Board will consider only the appraisal's raw sales data in its analysis and give no weight to the final value conclusion made by the appraiser. The Board finds the appraisal report is tantamount to hearsay. Illinois courts have held that where hearsay evidence appears in the record, a factual determination based on such evidence and unsupported by other sufficient evidence in the record must be reversed. LaGrange Bank #1713 v. DuPage County Board of Review, 79 Ill. App. 3d 474 (2<sup>nd</sup> Dist. 1979); Russell v. License Appeal Comm., 133 Ill. App. 2d 594 (1<sup>st</sup> Dist. 1971). In the absence of the appraiser being available and subject to cross-examination regarding methods used and conclusion(s) drawn, the Board finds that the weight and

credibility of the evidence and the value conclusion of \$750,000 as of January 1, 2012 has been significantly diminished.

The parties submitted a total of five sales for the Board's consideration. The Board finds the comparables submitted by the parties were similar to the subject in location and were relatively similar to the subject in design, age, size and features. The comparables sold from March 2011 to June 2012 for prices ranging from \$565,000 to \$815,000 or from \$162.12 to \$263.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$976,849 or \$266.10 per square foot of living area including land, which is above the range of the comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is excessive and a slight reduction in the subject's assessment is warranted.

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: August 22, 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.