



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

APPELLANT: Bryan Bello
DOCKET NO.: 12-01969.001-R-1
PARCEL NO.: 14-13-202-020

The parties of record before the Property Tax Appeal Board are Bryan Bello, the appellant, by attorney Marc D. Engel, in Northbrook, 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: \$78,402
IMPR.: \$298,364
TOTAL: \$376,766

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 and frame construction with 5,769 square feet of living area. The dwelling was constructed in 2005. Features of the home

include a full finished basement,¹ central air conditioning, two fireplaces and an attached 810 square foot garage. The property has a 34,033 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends assessment inequity as the primary basis of the appeal. In support of this argument the appellant submitted information on seven equity comparables. The comparable homes range in size from 6,750 to 7,470 square feet of living area. The homes have improvement assessments ranging from \$39.22 to \$54.36 per square foot of living area.

The appellant also submitted an appraisal of a property located at 4961 Astor Court in Long Grove (parcel number 14-13-105-005). The subject of that appraisal report was a 40,301 square foot parcel improved with a two-story brick dwelling that was six years old and contains 6,617 square feet of living area. Features of the home include a finished basement, central air conditioning, four fireplaces and an attached four-car garage. The appraiser opined a market value of that property at 4961 Astor Court as of January 1, 2011 of \$1,050,000. As set forth in the brief, "That the taxpayer wishes to conserve resources and requests that the . . . appraisal suffice as an example of comparable properties. It would not be economically viable for the taxpayer to obtain an appraisal of the subject property."

Based on the foregoing evidence, the appellant requested a total assessment of \$309,162 which would reflect a market value of approximately \$927,486 or \$160.77 per square foot of living area, including land. The requested improvement assessment was \$230,760 or \$40.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$376,766. The subject property has an improvement assessment of \$298,364 or \$51.72 per square foot of living area.

As to the appellant's suggested equity comparables, the board of review noted that all of the dwellings are from 17% to 27% larger in above-grade living area than the subject home. Given this difference in dwelling size, the board of review contends that these comparables are not reflective of the subject's correct improvement assessment.

¹ The appellant reported a finished basement in the Residential Appeal petition although the assessing officials show no basement finish for the subject dwelling.

The board of review also addressed the appellant's appraisal report and presented market value evidence to support the subject's assessment.

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

Conclusion of Law

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 (3rd Dist. 2002). (86 Ill. Admin. Code §1910.63(e)). Proof of market value may consist of an appraisal of the subject property, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Admin.Code §1910.65(c)). [Emphasis added.] The Board finds the appellant has not presented an appraisal of the subject property known as parcel number 14-13-202-020.

As highlighted by the Appellate Court's opinion in Commonwealth Edison Co. v. Illinois Property Tax Appeal Board, 378 Ill.App.3d 901 (2nd Dist. 2008), it is the appellant or contesting party that has the burden of first producing sufficient evidence or argument to challenge the correctness of the assessment. Id. at 914. The Property Tax Appeal Board finds on this record that the appellant did not sustain its burden under Section 1910.63(b) as to an overvaluation claim which provides that:

Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.

86 Ill.Admin.Code §1910.63(b) [Emphasis added]. The appellant provided no market data demonstrating that the *subject* was overvalued based on its assessment in relation to the property's market value. Thus, based on this record the Board finds the appellant's submission is insufficient as a matter of law to challenge the correctness of the assessment on grounds of overvaluation and the overvaluation claim is dismissed.

The taxpayer also contends assessment inequity as the 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board has given little weight to the seven comparables suggested by the appellant as all of the homes are significantly larger than the subject property. As noted in the appellant's appeal, these properties carry a less improvement assessment per-square-foot than the subject dwelling. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

The Property Tax Appeal Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables were similar to the subject in location, design, age, living area, foundation and other features. These homes had improvement assessments that ranged from \$50.43 to \$56.39 per square foot of living area. The subject's improvement assessment of \$51.72 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.



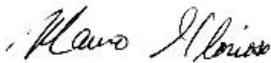
Chairman



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: July 18, 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.