



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

APPELLANT: Brian Harris
DOCKET NO.: 12-02326.001-R-1
PARCEL NO.: 11-08-201-135

The parties of record before the Property Tax Appeal Board are Brian Harris, 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: \$105,754
IMPR.: \$191,224
TOTAL: \$296,978

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 1.25-story dwelling of wood construction with 4,211 square feet of living area. The dwelling was constructed in 2005. Features of the home include

an unfinished basement, central air conditioning, two fireplaces and a 970 square foot garage. The property has a 214,529 square foot site and is located in Libertyville, Libertyville 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. The appellant's appeal included information regarding a second parcel number 11-08-100-040, however, the appellant failed to include the Lake County Board of Review original decision for this parcel.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$296,978. The subject's assessment reflects a market value of \$907,634 or \$215.54 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.

The board of review argued that the appellant's appeal included a second parcel that was not previously appealed to the Lake County Board of Review and should be excluded from this appeal.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales and four equity comparables.

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 an initial matter, the Board finds that it lacks jurisdiction over the assessment of the appellant's second parcel number 11-08-100-040. The Board finds the appellant failed to exhaust local administrative remedies to confer jurisdiction to the Property Tax Appeal Board.

The Board finds both parties' comparables are dissimilar two-story dwellings, when compared to the subject's 1.25-story design. The Board gave less weight to the board of review's comparables #2, #3 and #4 due to their smaller sizes when compared to the subject. The Board also gave less weight to the equity comparables submitted by the board of review, as this information does not address the appellant's overvaluation argument. The remaining comparables sold for prices ranging from \$158.71 to \$219.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$215.54 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on the evidence in this record, 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.

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: May 22, 2015



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.