



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

APPELLANT: Robert Beck
DOCKET NO.: 12-02409.001-R-1
PARCEL NO.: 16-34-209-033

The parties of record before the Property Tax Appeal Board are Robert Beck, the appellant, by attorney Jerri K. Bush 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: \$41,173
IMPR.: \$141,753
TOTAL: \$182,926

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 frame construction with 3,202 square feet of living area. The dwelling was constructed in 1991. Features of the home include a partially finished basement, central air conditioning, two

fireplaces and a 625 square foot garage¹. The property has a 7,855 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted a limited market analysis prepared by ProTaxAppeal that was dated March 26, 2013. The report was not signed nor were the professional credentials of the person(s) who prepared the report disclosed. The analysis included information for three suggested comparable sales reported as being located from .12 to .69 of a mile from the subject. The comparables are two-story dwellings of "Good" or "VGd" quality grade and condition. The analysis did not disclose the comparables' land size, exterior construction or whether the homes had central air conditioning. The dwellings have basements, two of which are partially finished. The dwellings were built from 1975 to 2005. The dwellings range in size from 2,411 to 3,189 square feet of living area and have garages ranging in size from 378 to 792 square feet of building area. The comparables have one or two fireplaces. The comparables sold from April 2011 to June 2012 for prices ranging from \$318,500 to \$610,000 or from \$132.10 to \$195.32 per square foot of living area including land. The analysis included adjustments to the comparables for lien date/sale date, land, quality grade/condition, age, size, basement/lower level, finished basement/ll, baths & fixtures and garage. The market analysis adjusted the comparables as if the subject did not have a garage; however, the subject has a garage. No evidence to support the adjustment amounts was supplied. Data Sources at the bottom of the analysis were listed as Assessor, MLS, Realist, Marshall & Swift and IRPAM.

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

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$182,926. The subject's assessment reflects an estimated market value of \$559,065 or \$174.60 per square foot of living area including land when applying the 2012 three-year average median

¹ The appellant's market analysis indicates the subject lacks a garage. The board of review reports the subject has a 625 square foot basement garage. The board of review submitted the subject's property record card with a sketch of the subject's garage and photographs of the subject depicting a basement garage.

level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted four suggested comparable sales located from .18 to .72 of a mile from the subject. The board of review's comparable #3 is the same property as the appellant's comparable #3. The comparables are two-story dwellings of frame or frame and brick construction. The dwellings have basements, three of which are partially finished. The dwellings range in size from 3,123 to 3,818 square feet of living area. The dwellings were built from 1990 to 2005. The comparables have central air conditioning, one fireplace and garages ranging in size from 378 to 588 square feet of building area. The comparables sold from June 2011 to July 2013 for prices ranging from \$579,000 to \$745,000 or from \$176.24 to \$195.33 per square foot of living area including land.

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

Under rebuttal, the appellant argued that board of review comparable #4 sold in July 2013, which should not be given any weight for a 2012 appeal. In addition, the parties have a common comparable that is located at 329 Ridge Road, board of review comparables #1 and #2 have larger lots than the subject and board of review comparable #1 has a larger dwelling than the subject.

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 no reduction in the subject's assessment is warranted.

As an initial matter, the Board gave less weight to the appellant's market analysis due to the inappropriate adjustment to the comparables for the subject's lack of a garage. The Board finds the subject does have a basement garage based on the board of review's evidence.

In addition, the Board finds the appellant's rebuttal argument that the board of review's comparables #1 and #2 have larger lots disingenuous, due to the appellant's failure to disclose the lot sizes of the comparables the appellant submitted.

The parties submitted six comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #2 due to its smaller dwelling size when compared to the subject. The Board gave less weight to the board of review's comparable #1 due to its larger dwelling size when compared to the subject. The Board also gave less weight to the board of review's comparable #4 due to its sale occurring greater than 18 months after the January 1, 2012 assessment date at issue. The Board finds the remaining three comparables were most similar to the subject in location, style, size, features and also sold most proximate in time to the assessment date at issue. These most similar comparables sold for prices ranging from \$475,000 to \$610,000 or from \$148.95 to \$195.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$559,065 or \$174.60 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no 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

Klaus Albino

Member

[Signature]

Member

Member

Jerry White

Acting 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 24, 2015

[Signature]

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.