



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

APPELLANT: Phillip Kuhn
DOCKET NO.: 12-02677.001-R-1
PARCEL NO.: 12-31-200-003

The parties of record before the Property Tax Appeal Board are Phillip Kuhn, the appellant, by attorney Scott J. Linn of the Law Office of Scott J. Linn, in Deerfield; 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: \$ 112,652
IMPR.: \$ 262,003
TOTAL: \$ 374,655

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 and one-half story dwelling of frame construction with 4,573 square feet of living area. The dwelling was constructed in 1926 and has an effective age of 1964. Features include a partial unfinished basement,

four fireplaces, central air conditioning and a 572 square foot detached garage. The property has 30,585 square feet of land area and is located in Shields Township, Lake County.

The appellant appeared before the Property Tax Appeal Board, through counsel, contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three suggested comparable sales. The comparables had varying degrees of similarity and dissimilarity when compared to the subject. The comparables sold from June 2011 to November 2012 for prices ranging from \$510,000 to \$1,100,000 or from \$170.85 to \$200.25 per square foot of living area including land. The appellant presented no witnesses. Based on this evidence, the appellant requested a reduction in the subject's assessment.

Under questioning from the board of review, counsel indicated he prepared the evidence on behalf of the taxpayer and he is not an appraiser. He argued the comparables are of a similar aesthetic appeal when compared to the subject. Counsel agreed comparables #1 and #2 have fewer bathrooms and fireplaces than the subject. He agreed comparables #2 and #3 have less land area than the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$374,665. The subject's assessment reflects an estimated market value of \$1,145,064 or \$250.40 per square foot of living area including land when applying 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 five suggested comparable sales. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from September 2011 to November 2013 for prices ranging from \$1,010,000 to \$1,900,000 or from \$253.07 to \$377.88 per square foot of living area including land.

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

Under cross-examination, the board of review agreed comparable #3 is larger than the subject dwelling. The board of review agreed the comparables have larger basements, four of which

contain finished area¹, but are more similar to the subject in size and age.

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.

The parties submitted eight suggested comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their dissimilar larger or smaller dwelling sizes when compared to the subject. The Board also gave less weight to comparables #3 and #4 submitted by the board of review. Comparable #3 is larger in dwelling size when compared to the subject. Comparable #4 is not a reliable indicator of value because it sold in November 2013, well past the subject's January 1, 2012 assessment date. The Board finds the remaining three comparable sales submitted by the board of review are more similar when compared to the subject in location, design, age, size and most features. These comparables sold most proximate in time to the subject's assessment date for prices ranging from \$1,010,000 to \$1,900,000 or from \$253.07 to \$377.88 per square foot of living area including land. The subject's assessment reflects a market value of \$1,145,064 or \$250.40 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessed valuation is supported. Therefore, no reduction in the subject's assessment is warranted.

As a final point, the Board finds it problematic that appellant's legal counsel prepared the evidence and provided testimony before the Board in this matter. Section 1910.70(f) of the rules of the Property Tax Appeal Board provides:

¹ Appellant's comparables #2 and #3 have a finished basements.

An attorney shall avoid appearing before the Board on behalf of his or her client in the capacity of both an advocate and a witness. When an attorney is a witness for the client, except as to merely formal matters, the attorney should leave the hearing of the appeal to other counsel. Except when essential to the ends of justice, an attorney shall avoid testifying before the Board on behalf of a client. (86 Ill.Admin.Code §1910.70(f)).

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: October 24, 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.