



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

APPELLANT: Jay Zwart
DOCKET NO.: 13-00758.001-R-1
PARCEL NO.: 16-29-106-012

The parties of record before the Property Tax Appeal Board are Jay Zwart, 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: \$57,290
IMPR: \$231,115
TOTAL: \$288,405

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 2013 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 3,591 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full basement with finished area, central air conditioning, a

fireplace and an 864 square foot garage. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on three equity comparables and information on three comparable sales where there is one common property in both analyses.

The equity comparables are located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story frame dwellings that were built between 1997 and 2003. The homes range in size from 3,400 to 3,910 square feet of living area with unfinished basements, central air conditioning, a fireplace and a garage ranging in size from 420 to 649 square feet of building area. These comparables have improvement assessments ranging from \$168,538 to \$191,969 to \$43.10 to \$56.46 per square foot of living area. Based on these comparables, the appellant requested a reduced improvement assessment of \$182,698 or \$50.88 per square foot of living area.

The sales comparables are also located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story frame dwellings that were built between 1999 and 2003. The homes range in size from 3,522 to 3,884 square feet of living area with basements, one of which has finished area, central air conditioning, a fireplace and a garage of either 420 or 440 square feet of building area. These comparables sold in April or June 2012 for prices ranging from \$699,000 to \$877,000 or from \$198.47 to \$225.80 per square foot of living area, including land. Based on these sales comparables, the appellant requested a total assessment of \$239,988 which would reflect a market value of approximately \$719,964 or \$200.49 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$288,405. The subject property has an improvement assessment of \$231,115 or \$64.36 per square foot of living area. The subject's assessment also reflects a market value of \$867,644 or \$241.62 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Lake County of 33.24% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on eight comparables with both equity and sales data. The comparables are located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story frame or brick dwellings that were built between 2002 and 2007. The homes range in size from 3,069 to 4,118 square feet of living area. Each comparables has a basement, one of which has finished area. The dwellings feature central air conditioning, one to four fireplaces and a garage ranging in size from 420 to 691 square feet of building area.

The properties have improvement assessments ranging from \$198,119 to \$240,943 or from \$58.51 to \$65.48 per square foot of living area. The sales occurred between March 2011 and October 2013 for prices ranging from \$788,000 to \$1,000,000 or from \$231.53 to \$287.55 per square foot of living area, including land.

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

Conclusion of Law

The taxpayer contends assessment inequity as a 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 eleven comparables presented by the parties had improvement assessments that ranged from \$43.10 to \$65.48 per square foot of living area. The subject's improvement assessment of \$64.36 per square foot of living area falls within the range established by the comparables in this record and appears well-justified when giving due consideration to the subject's 1,666 square feet of basement finished area and board of review comparable #4 with 1,000 square feet of basement finished area, despite the fact that board of review comparable #4 is newer than the subject. All of the remaining equity comparables presented by the parties

have unfinished basements. 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.

The appellant also 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.

For the market value argument, the parties submitted a total of eleven comparable sales. The Board has given reduced weight to the lowest and highest per-square-foot sales prices as reflected by appellant's comparable #1 of \$198.47 per square foot of living area, including land, and board of review comparable #7 of \$287.55 per square foot of living area, including land.

The Board finds the best evidence of market value to be the remaining nine comparable sales presented by both parties. These comparables sold between March 2011 and October 2013 for prices ranging from \$760,000 to \$1,000,000 or from \$214.69 to \$248.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$867,644 or \$241.62 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well-supported when giving due consideration to adjustments and differences between the subject and the comparables including age and the subject's basement finish that is present in only two of the comparable sales. Based on this evidence 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.

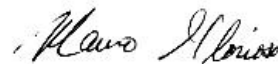
Chairman



Member



Member



Member



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: September 18, 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.