



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

APPELLANT: Charles Dushman
DOCKET NO.: 13-00760.001-R-1
PARCEL NO.: 16-20-404-009

The parties of record before the Property Tax Appeal Board are Charles Dushman, the appellant, by attorney David Lavin of Robert H. Rosenfeld and 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: \$57,070
IMPR: \$126,911
TOTAL: \$183,981

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 brick and frame construction with 2,836 square feet of living area. The dwelling was constructed in 1967. Features of the home include a basement with finished area, central air conditioning,

a fireplace and a 484 square foot garage. The property is located in Deerfield, West Deerfield 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 located within .10 of a mile of the subject property. The comparables consist of two-story brick dwellings that were built between 1967 and 1969. The homes range in size from 2,874 to 3,152 square feet of living area and have unfinished partial basements, central air conditioning, a fireplace and a garage ranging in size from 441 to 550 square feet of building area. The properties sold between April and June 2012 for prices ranging from \$467,500 to \$565,000 or from \$162.67 to \$179.25 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$160,278 which would reflect a market value of approximately \$480,834 or \$169.55 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 \$183,981. The subject's assessment reflects a market value of \$553,493 or \$195.17 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 rebuttal, the board of review submitted a letter from Martin P. Paulson, Clerk of the Lake County Board of Review, who asserted that the appellant's comparable properties have significantly smaller and unfinished basements when compared to the subject.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .24 of a mile of the subject property. The comparables consist of two-story brick and frame dwellings that were built between 1967 and 1969. The homes range in size from 2,837 to 2,871 square feet of living area and have basements, one of which has finished area. The comparables also have central air conditioning, a fireplace and a garage ranging in size from 418 to 529 square feet of building area. The properties sold between August 2012 and July 2013 for prices ranging from \$467,500 to \$565,000 or from \$211.49 to \$232.30 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

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.

The parties submitted a total of six comparable sales located in close proximity to the subject to support their respective positions before the Property Tax Appeal Board. These comparables sold between April 2012 and July 2013 for prices ranging from \$467,500 to \$565,000 or from \$162.67 to \$232.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$553,493 or \$195.17 per square foot of living area, including land, which is within the range established by the comparable sales in this record. After considering the comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not 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.

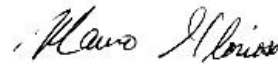
Chairman



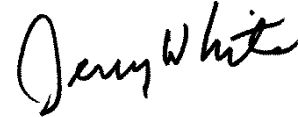
Member



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.