



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

APPELLANT: Gary Barsky  
DOCKET NO.: 13-01424.001-R-1  
PARCEL NO.: 16-34-304-047

The parties of record before the Property Tax Appeal Board are Gary Barsky, the appellant, by attorney Margaret E. Graham of McCracken, Walsh & de LaVan, 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:** \$55,334  
**IMPR:** \$175,374  
**TOTAL:** \$230,708

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 single-family dwelling of brick and frame exterior construction with 3,690 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached one-car

garage. The property has a 10,745 square foot site and is located in Deerfield, Moraine 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 three sales comparables.

Based on this evidence, the appellant requested an improvement assessment of \$136,751 or \$37.06 per square foot of living area with a total assessment of \$192,085 which would reflect a market value of approximately \$576,255 or \$156.17 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 \$230,708. The subject property has an improvement assessment of \$175,374 or \$47.53 per square foot of living area. The subject's assessment also reflects a market value of \$694,067 or \$188.09 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.

The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional data. Paulson asserted that one of the appellant's equity comparables was a one-story dwelling and comparables #2 and #3 are 5.2% to 5.7% smaller than the subject dwelling. As to the appellant's comparable sales, comparable #1 is a one-story dwelling and all three comparables are either smaller (14.9% and 18.5%) or larger (17%) when compared to the subject dwelling.

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

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

#### **Conclusion of Law**

The taxpayer in part 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 parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to appellant's comparable #3 as this is a one-story dwelling which differs from the subject's two-story design. The Board has also given reduced weight to board of review comparable #3 as this property features an in-ground swimming pool which is not an amenity of the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with board of review comparables #1, #2 and #4. These five comparables had improvement assessments that ranged from \$162,546 to \$179,540 or from \$46.48 to \$49.51 per square foot of living area. The subject's improvement assessment of \$175,374 or \$47.53 per square foot of living area falls within the range established by the best comparables in this record. 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 on ground of lack of assessment uniformity.

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.

The parties submitted a total of seven comparable sales to support their positions before the Property Tax Appeal Board. The Board has given little weight to appellant's comparable #1 which is a one-story dwelling that differs in design from the subject two-story home. In addition, the Board has given

reduced weight to board of review comparable #4 as this property has an in-ground swimming pool which is not a feature of the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparable sales #1, #2 and #3. These five most similar comparables sold between June 2011 and July 2013 for prices ranging from \$470,000 to \$796,000 or from \$145.70 to \$244.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$694,067 or \$188.09 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. 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.

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Chairman

*Klaus Albino*

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Member

*[Signature]*

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Member

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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]*

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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.