



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

APPELLANT: Karen Bezman
DOCKET NO.: 13-02227.001-R-1
PARCEL NO.: 16-32-307-016

The parties of record before the Property Tax Appeal Board are Karen Bezman, the appellant, by attorney Timothy Johnston of Roach Johnston & Thut, in Libertyville, 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: \$55,244
IMPR: \$100,880
TOTAL: \$156,124

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 2,269 square feet of living area. The dwelling was constructed in 1972. Features of the home include an unfinished basement, central air conditioning and an attached 508 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 four comparable sales located within .54 of a mile from the subject. The comparables consist of two-story frame or brick dwellings that were built between 1972 and 1986. The homes range

in size from 2,152 to 2,565 square feet of living area. Each comparable has a basement, one of which has finished area. The homes have central air conditioning, a fireplace and a garage ranging in size from 418 to 506 square feet of building area. These properties sold between August 2011 and December 2012 for prices ranging from \$360,120 to \$415,000 or from \$152.05 to \$179.34 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$127,051 which would reflect a market value of approximately \$381,153 or \$167.98 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 \$156,124. The subject's assessment reflects a market value of \$469,687 or \$207.00 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 four comparable sales. The comparables were described two-story brick or frame dwellings that were built between 1973 and 1976. The comparable dwellings range in size from 2,244 to 2,799 square feet of living area. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 480 to 562 square feet of building area. The comparable properties sold between March 2012 and July 2013 for prices ranging from \$505,000 to \$615,000 or from \$216.15 to \$236.71 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 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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 was this property sold in August 2011, a date remote in time to the valuation date at issue of January 1, 2013. The Board has also given reduced weight to the larger dwellings

presented by both parties as reflected by appellant's comparable #1 and board of review comparables #1 and #2.

The Board finds the best evidence of market value to be appellant's comparable sales #3 and #4 along with the board of review comparable sales #3 and #4. These four most similar comparables have varying degrees of similarity to the subject in exterior construction, age, size and/or features. These comparables sold between May 2012 and July 2013 for prices ranging from \$360,120 to \$552,000 or from \$160.62 to \$236.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$469,687 or \$207.00 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Heston

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.