



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

APPELLANT: Richard Barone  
DOCKET NO.: 13-02230.001-R-1  
PARCEL NO.: 16-32-208-015

The parties of record before the Property Tax Appeal Board are Richard Barone, 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:** \$34,784  
**IMPR:** \$60,383  
**TOTAL:** \$95,167

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 construction with 1,584 square feet of living area. The dwelling was constructed in 1958. Features of the home include an unfinished basement, central air conditioning and a detached 280 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 .76 of a mile from the

subject. The comparables consist of two-story frame or brick dwellings that were built between 1957 and 1960. The homes range in size from 1,392 to 1,886 square feet of living area and feature basements, two of which have finished areas. Each home has central air conditioning and a garage ranging in size from 264 to 324 square feet of building area. The properties sold between May 2012 and May 2013 for prices ranging from \$191,500 to \$290,000 or from \$129.90 to \$170.39 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$73,913 which would reflect a market value of approximately \$221,739 or \$139.99 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 \$95,167. The subject's assessment reflects a market value of \$286,303 or \$180.75 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 response to the appeal, the board of review submitted a letter outlining criticisms of the comparable sales presented by the appellant and addressing details of the comparables presented in support of the assessment along with a grid analysis and supporting documentation.

As to the appellant's comparables, the board of review noted that sale #1 is actually a tri-level dwelling as opposed to a two-story as reported by the appellant. As to appellant's sale #2, the board of review contends the property was subject to a short sale and sold after being on the market for one day; the property needed work and was sold "as-is" according to the listing. Lastly, appellant's comparable sale #3 lacks a basement which is a feature of the subject dwelling.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .68 of a mile from the subject property. The comparables were described two-story brick or brick and frame dwellings that were built between 1946 and 1960. The comparable dwellings range in size from 1,200 to 1,570 square feet of living area. Features of the comparables include basements, one of which has finished area. Each home has central air conditioning and one comparable has two fireplaces. Three of the comparables have a garage of either 231 or 240 square feet of building area. The comparable properties sold between November 2012 and August 2013 for prices ranging from \$305,000 to \$395,000 or from \$223.68 to \$293.33 per square foot of living area, including land.

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

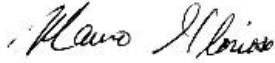
**Conclusion of Law**

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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 as the design of the dwelling differs from the subject property as reported by the board of review; the photograph submitted by the appellant appears to depict a split-level dwelling which differs from the subject's two-story design. The board of review also raised legitimate issues about the arm's length nature of the sale and condition of appellant's comparable sale #2 at the time it sold such that this property has been given reduced weight also. The Board has given reduced weight to board of review comparables #1 and #2 due to their ages, lack of a basement and/or finished basement area when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sales #3 and #4. These three most similar comparables sold in May and July 2013 for prices ranging from \$290,000 to \$395,000 or from \$170.39 to \$251.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$286,303 or \$180.75 per square foot of living area, including land, which is below the range established by the best comparable sales in terms of overall value and within the range on a per-square-foot basis. After considering adjustments to the comparables for differences, 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



Acting 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: April 22, 2016



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.