



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

APPELLANT: Eunice Sullivan  
DOCKET NO.: 13-02469.001-R-1  
PARCEL NO.: 16-32-211-004

The parties of record before the Property Tax Appeal Board are Eunice Sullivan, the appellant, 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:** \$56,268  
**IMPR:** \$227,734  
**TOTAL:** \$284,002

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 4,022 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached 779 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 5 separate grid analyses with three comparable sales in each grid which were identified as A, B, C, D and E, respectively. Thus, the appellant provided information on 15 comparable sales.

The comparables are located from .44 to 2.7-miles from the subject property. The comparables consist of two-story frame or brick dwellings that were built between 1959 and 2008. The homes range in size from 3,346 to 6,158 square feet of above-grade living area. Each comparable has a basement, three of which have finished areas. The homes have additional amenities such as central air conditioning, fireplace(s) and garage(s). One comparable also has a 700 square foot in-ground pool. The properties sold between June 2009 and June 2014 for prices ranging from \$560,000 to \$1,045,000 or from \$131.55 to \$203.77 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$191,268 which would reflect a market value of approximately \$573,804 or \$142.67 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 \$284,002. The subject's assessment reflects a market value of \$854,398 or \$212.43 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 addressing the appellant's suggested comparable properties along with information on four comparable sales located within a few blocks of the subject property. In summary, the board of review contended that sales that occurred in 2009, 2010 and/or 2011 were dated sales as of the assessment year at issue of January 1, 2013; several of the sales were foreclosures that were sold in "as-is" condition; some of the comparable properties were not located in close proximity to the subject property; and several of the comparables differed substantially in size when compared to the subject dwelling. Also, two comparables were noted to be significantly older than the subject dwelling by 15 and 44 years, respectively.

In support of its contention of the correct assessment the board of review submitted a grid analysis with information on four comparable properties located within .28 of a mile from the subject. The comparables consist of a 1.5-story and three, two-story dwellings of brick or frame construction that were built between 2004 and 2006. The homes range in size from 3,429 to 4,153 square feet of living area and feature basements, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 770 square feet of building area. The comparables sold between August 2011 and May 2013 for prices ranging from \$900,000 to \$1,000,000 or from \$217.55 to \$284.34 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 19 comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each parties' comparable sales that occurred at dates remote in time to the valuation date at issue of January 1, 2013 as those sales are less likely to be indicative of the subject's estimated market value as of the assessment date. Those dated sales are appellant's A1, A2, A3, B1, B2, B3, C1, C2, C3 and board of review comparable #2. The Board has also given reduced weight to appellant's comparables D3 and E2 as each of these homes are significantly older than the subject dwelling that was constructed in 2003.

Despite differences in location and/or design, the Board finds the best evidence of market value to be appellant's comparable sales D1, D2, E1 and E3 along with board of review comparable sales #1, #3 and #4. These most similar comparables sold between July 2012 and June 2014 for prices ranging from \$740,000 to \$1,000,000 or from \$154.89 to \$284.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$854,398 or \$212.43 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, 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.