



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

APPELLANT: Gary Barsky
DOCKET NO.: 14-00623.001-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 in this matter, 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: \$55,013
IMPR.: \$174,357
TOTAL: \$229,370

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 2014 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 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 of 529 square feet of building area. 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 five equity comparables and four sales comparables.

Based on this evidence, the appellant requested an improvement assessment of \$121,733 or \$32.99 per square foot of living area with a total assessment of \$176,746 which would reflect a

market value of approximately \$530,238 or \$143.70 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 \$229,370. The subject property has an improvement assessment of \$174,357 or \$47.25 per square foot of living area. The subject's assessment also reflects a market value of \$688,385 or \$186.55 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Lake County of 33.32% 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 appellant's equity comparables #3 and #5 were one-story dwellings as compared to the subject's two-story design. As to the appellant's comparable sales, comparable #1 is a one-story dwelling, three of the comparables are located in different developments and sale #2 was a foreclosure.

In support of its contention of the correct assessment the board of review submitted information on eight 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 twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to appellant's comparables #3 and #5 as these are one-story dwellings which differ from the subject's two-story design.

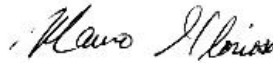
The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #4 along with board of review comparables #1 through #8, where comparable #1 is the same property as appellant's comparable #4. These ten comparables had improvement assessments that ranged from \$149,559 to \$190,576 or from \$45.14 to \$52.08 per square foot of living area. The subject's improvement assessment of \$174,357 or \$47.25 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 eight comparable sales to support their positions before the Property Tax Appeal Board. The Board has given little weight to appellant's comparable #1 and board of review comparable #4 which are both one-story dwellings that differ in design from the subject two-story home.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #3 and #4 along with board of review comparable sales #1, #2 and #3. These six most similar comparables sold between June 2012 and February 2014 for prices ranging from \$470,000 to \$796,000 or from \$137.97 to \$244.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$688,385 or \$186.55 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.



Chairman



Member



Member



Member

Member

DISSENTING: _____

CERTIFICATION

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 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.