



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

APPELLANT: Seth Benjamin  
DOCKET NO.: 15-01961.001-R-1  
PARCEL NO.: 16-32-410-008

The parties of record before the Property Tax Appeal Board are Seth Benjamin, the appellant(s), by attorney Gregory Riggs of Tax Appeals Lake County, in Lake Zurich; 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:** \$ 46,117  
**IMPR.:** \$ 87,852  
**TOTAL:** \$133,969

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 2015 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 exterior construction that has 1,984 square feet of living area. The dwelling was built in 1960. The home features an unfinished basement, central air conditioning, and a 300 square foot attached garage. The subject's site size was not disclosed. The subject property is located in West Deerfield Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted three comparable sales located in close proximity within the same neighborhood as the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from July 2014 to June 2015 for prices ranging from \$365,000 to \$429,500 or from \$188.53 to

\$214.43 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$133,969. The subject's assessment reflects an estimated market value of \$403,764 or \$203.51 per square foot of living area including land when applying the 2015 three-year average median level of assessment for Lake County of 33.18%.

In support of the subject's assessment, the board of review submitted three comparable sales. The comparables are located in close proximity within the same neighborhood as the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from June 2014 to September 2015 for prices ranging from \$369,000 to \$555,000 or from \$216.80 to \$256.11 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant submitted Multiple Listing Service sheets for board of review comparables #1 and #3. The appellant contends comparable #1 was a split-level<sup>1</sup> style dwelling and comparable #3 had been completely rehabbed prior to its sale.

### **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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted six comparable sales for the Board's consideration. The Board gave less weight to comparable #3 submitted by the appellant. This property lacks a basement, inferior to the subject. The Board gave less weight to comparables #1 and #3 submitted by the board of review. Comparable #1 is dissimilar in design and has a newer effective age when compared to the subject. Comparable #3 had been completely rehabbed prior to its sale and had a finished basement, dissimilar to the subject. The Board finds the remaining three comparables are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables sold from June 2014 to May 2015 for prices ranging from \$365,000 to \$429,500 or from \$188.53 to \$216.80 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$403,764 or \$203.51 per square foot of living area including land, which falls within the range established by the most similar comparables contained in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. As a final note, the Board finds appellant's own comparable #2, which sold for \$429,500 or \$214.43 per square foot of living area including land,

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<sup>1</sup> Based on photographs, the Multiple Listing Service sheet and property record card, the Board finds board of review comparable #1 consists of a part two-story and part split-level style dwelling that has an effective age of 1980.

supports the subject's estimated market value as reflected by its assessment. Based on this analysis, no reduction in the subject's assessment is warranted.

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



Acting 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: June 23, 2017



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.