



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

APPELLANT: Mark & Jodie Silberman
DOCKET NO.: 15-02154.001-R-1
PARCEL NO.: 16-29-411-005

The parties of record before the Property Tax Appeal Board are Mark & Jodie Silberman, the appellants, by attorney Donald T. Rubin, of Rubin & Associates, LLC 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 A Reduction 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: \$47,879
IMPR.: \$176,781
TOTAL: \$224,660

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of frame construction with 3,031 square feet of living area. The dwelling was constructed in 2012. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 650 square foot garage. The property is located in Deerfield, West Deerfield Township, Lake County. No information was provided regarding site size.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables, three of which had recently sold. These comparables have varying degrees of similarity with the subject. Comparables #2, #3, and #4 sold between December 2013 and July 2014 for prices ranging from \$1,000,000 to \$1,110,000. They have total assessments ranging from \$255,140 to \$291,420 with assessment levels ranging from 22.99% to 26.49% of the purchase price. The appellants

completed Section IV – Recent Sale Data of the appeal form reporting the subject sold in an arm's length transaction in May 2013 for \$833,000. The appellants also reported the subject's total assessment of \$267,862 reflecting an assessment level of 32.16% of the purchase price. Based on this evidence the appellants requested the total assessment be reduced to \$220,445 or 26.46% of the recent sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$267,862 which reflects a market value of \$807,300 when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment the board of review submitted three comparables which had recently sold, two of which were the same comparables submitted by the appellants. Comparable #3 was unique to the board of review and sold in January 2015 for \$921,052. The total assessed value of this comparable is \$248,394 or 26.97% of the market value. In an attached memo, the board of review reported the sale prices per square foot of the appellants' three comparables which had sold ranged from \$291.50 to \$381.44 per square foot of living area including land, and that comparable #1 sold in 2012, twenty months prior to the subject's assessment date of January 1, 2015. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend assessment inequity as the 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants contend assessment inequity as the basis of the appeal. The appellants report the total assessment of the subject is \$267,862 which is 32.16% of the recent sale price. In support of their claim, the appellants submitted four comparables that were very similar to the subject in location, age, style, exterior construction and dwelling size. The Board gave less weight to appellants' comparable #1 since it had not recently sold. The Board finds the best evidence of assessment equity to be appellants' comparables #2, #3 and #4 and board of review comparable #3. Appellants' comparable #2, which sold in December 2013 for \$1,110,000, had a total assessment of \$255,140 or an assessment level of 22.99%. Comparable #3, which sold in July 2014 for \$1,000,000, had a total assessment of \$264,550 or an assessment level of 26.46%. Comparable #4, which sold in February 2014 for \$1,100,000, had a total assessment of \$291,420 or an assessment level of 26.49%. Board of review comparable #3, which sold in January 2015 for \$921,052, had a total assessment of \$248,394 or an assessment level of 26.97%. These four comparables had assessment levels that ranged from 22.99% to 26.97%. The subject's assessment level of 32.16% falls above the range established by the best comparables in this record. Additionally, three of the four comparables sold for prices greater than the subject's purchase price but were assessed for less than the subject property. Based on this record the

Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: _____

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 21, 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.