



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

APPELLANT: Scott Tiplitsky
DOCKET NO.: 15-02434.001-R-1
PARCEL NO.: 16-28-313-003

The parties of record before the Property Tax Appeal Board are Scott Tiplitsky, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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: \$59,030
IMPR.: \$329,512
TOTAL: \$388,542

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 construction with 4,134 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement with 1,467 square feet of finished area, central air conditioning, two fireplaces and an attached 715 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 four comparable sales that were located in the same neighborhood as the subject property. The properties are improved with two-story dwellings of brick or frame construction. The dwellings range in years from 2001 to 2004. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,706 to 4,674 square feet of living area. Each comparable has a full unfinished basement.

The comparables sold from January to August 2014 for prices that ranged from \$1,000,000 to \$1,225,000 or from \$255.31 to \$276.58 per square feet of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$366,098.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$388,542. The subject's assessment reflects a market value of \$1,171,013 or \$283.26 per square foot of living area, land included, 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 information on six comparable sales that were located in the same neighborhood as the subject property. The properties are improved with two-story dwellings of brick or frame construction. The dwellings range in age from 2002 to 2014. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,196 to 4,304 square feet of living area. Each comparable has a full basement, one of which has finished area. The comparables sold from March 2014 to April 2015 for prices that ranged from \$1,063,000 to \$1,586,358 or from \$310.68 to \$496.36 per square foot of living area, land included. Based on this evidence, 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 presented sale prices for ten comparable properties. The Board finds that board of review comparables #2, #3 and #5 had significantly less living area than the subject. As a result, these comparables received less weight in the Board's analysis. The Board finds the best evidence of market value in the record to be the appellant's comparables and board of review comparables #1, #4 and #6. These properties were located in the same neighborhood as the subject and were also similar in story height, age, living area and most features. These comparables sold from January to September 2014 for prices ranging from \$1,000,000 to \$1,400,000 or from \$255.31 to \$333.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,171,013 or \$283.26 per square foot of living area, including land, which is within the range of market values established by the best comparable sales in this record. The Board finds that the subject's assessment is justified after considering that all of the best comparables in the record had full unfinished basements, while the subject had a full basement with 1,467 square feet of finished area. Based on this record, the Board finds the appellant was not able to demonstrate that the subject was overvalued and 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: _____

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.