



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

APPELLANT: Irene Crovetti-Lewitz
DOCKET NO.: 15-02755.001-R-1
PARCEL NO.: 16-33-404-063

The parties of record before the Property Tax Appeal Board are Irene Crovetti-Lewitz, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$58,642
IMPR.: \$142,210
TOTAL: \$200,852

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 2-story dwelling of brick construction with 2,856 square feet of living area. The dwelling was constructed in 1986. Features of the dwelling include an unfinished basement, central air conditioning, a fireplace and a 420 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 six comparable sales. These comparables are described as 2-story dwellings of brick construction built between 1984 and 1987. They range in size from 2,780 to 3,408 square feet of living area. They feature basements, one with finished area¹, central air conditioning, fireplaces and garages that range in size from 420 to 567 square feet of

¹ Comparable #6 was listed in the grid analysis as having an unfinished basement. The appellant submitted an MLS Listing Sheet showing comparable #6 with a finished basement that includes a rec room, bedroom and bath.

building area. They are located a distance of .12 to .37 of a mile from the subject. These comparables sold between January 2014 and May 2015 for prices ranging from \$550,000 to \$752,500 or from \$164.47 to \$239.21 per square foot of living area land included. The appellant requested the total assessment be reduced to \$190,381 or a market value of approximately \$571,200 or \$200.00 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$225,465. The subject's assessment reflects a market value of \$679,521 or \$237.93 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 three comparable sales. Comparable #2 is the same property as appellant's comparable #6, and comparable #3 is the same property as appellant's comparable #5. The three comparables are described as 2-story dwellings of brick construction built from 1984 to 1987. They range in size from 2,780 to 3,216 square feet of living area. The comparables feature basements, one with finished area², central air conditioning, fireplaces and garages that range in size from 420 to 506 square feet of building area. They are located a distance of .08 to .36 of a mile from the subject. These comparables sold between July 2012 and January 2015 for prices ranging from \$665,000 to \$752,500 or from \$233.99 to \$244.62 per square foot of living area land included.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven different comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2, #3 and #6 based on their larger dwelling size and/or finished basement as compared to the subject's unfinished basement. The Board also gave less weight to the board of review comparables #1 and #2 based on the dated sale from 2012 and/or the finished basement as compared to the subject's unfinished basement. The Board finds the best evidence of market value in the record to be the appellant's comparables #4 and #5 (which is the same property as board of review comparable #3). These two comparable were most similar to the subject in location, style, exterior construction, age and most features. They sold for \$595,000 and \$752,500 or for \$211.74 and \$233.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$679,521 or \$237.93 per

² See footnote #1.

square foot of living area, including land, which is between the two best comparable sales in this record on a total market value basis but above these comparables on a per square foot basis. After considering adjustments for differences when compared to the subject, based on this evidence the Board finds the appellant has proven by a preponderance of the evidence that the subject is overvalued 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: August 18, 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.