



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

APPELLANT: Susan Perkowitz
DOCKET NO.: 15-02923.001-R-1
PARCEL NO.: 16-30-201-002

The parties of record before the Property Tax Appeal Board are Susan Perkowitz, 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 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: \$63,249
IMPR.: \$152,577
TOTAL: \$215,826

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 one-story dwelling of brick exterior construction with 3,372 square feet of living area. The dwelling was constructed in 1970. Features of the home include a finished basement, central air conditioning, a fireplace and a 704 square foot attached garage. The property has an 89,734 square foot site and is located in unincorporated Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal.¹ In support of the overvaluation argument, the appellant submitted five comparable sales located from 1.05 to 3.50 miles from the subject property. The comparables consist of one-story dwellings that were built from 1955 to 1987. The dwellings had features with varying degrees of similarity when compared to the

¹ The appellant also checked recent appraisal in Section 2d of the Residential Appeal form, but it appears no appraisal was submitted.

subject. The dwellings range in size from 3,172 to 3,595 square feet of living area. Two of the comparables are situated on sites with 71,003 or 84,506 square feet of land area. No land sizes were reported for comparables #2 through #4. The comparables sold from January to May of 2014 for prices ranging from \$623,767 to \$875,000 or from \$180.11 to \$254.36 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$192,185 which would reflect a market value of approximately \$576,555.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$215,826. The subject's assessment reflects an estimated market value of \$650,470 or \$192.90 per square foot of living area including land when applying Lake County's 2015 three-year average median level of assessment of 33.18% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .28 of a mile from the subject property. The comparables consist of two-story dwellings that were built from 1923 to 1980. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 3,429 to 4,010 square feet of living area and are situated on sites that contain 43,560 or 66,211 square feet of land area. No land size was reported for comparable #3. The comparables sold in May or July of 2013 for prices ranging from \$665,000 to \$840,000 or from \$165.84 to \$219.78 per square foot of living area including land. The board of review submission included property record cards for the subject and its three comparable sales.

The board of review in a memo argued that the appellant's comparables lack proximity. The board of review submission also included property record cards for the appellant's comparables. 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 submitted eight suggested sales for the Board's consideration. The Board gave less weight to the board of review's comparables due to their difference in dwelling design and their 2013 sale dates which is less proximate in time to the January 1, 2015 sale date.

The Board finds the best evidence of market value in the record to be the appellant's comparables. These comparables sold more proximate in time to the January 1, 2015 assessment date and were similar to the subject in age, dwelling design, size, exterior construction and features. These properties sold from January to May 2014 for prices ranging from \$623,767 to \$875,000 or \$180.11 to \$254.36 per square foot of living area including land. The subject's assessment reflects a market value of \$650,470 or \$192.90 per square foot of living area,

including land, which falls within the range established by the best comparables in this record. Based on this evidence the Board finds the subject is not overvalued and a reduction in the 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:

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.