



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

APPELLANT: Jeffery Kaplan
DOCKET NO.: 15-03906.001-R-1
PARCEL NO.: 16-29-308-004

The parties of record before the Property Tax Appeal Board are Jeffery Kaplan, the appellant, by attorney Mohib Husain, of Abbey Road Tax Consultants 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 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: \$47,551
IMPR.: \$159,166
TOTAL: \$206,717

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 containing 2,518 square feet of living area. The dwelling was constructed in 1950. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 322 square foot garage. No information was provided on site size. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on three comparables. The comparables had varying degrees of similarity when compared to the subject. The comparables are two-story brick dwellings that were built between 1955 and 1958 and ranging in size from 2,194 to 2,586 square feet of living area. They are located from .15 to .39 of a mile from the subject. These comparables have improvement assessments ranging from \$74,676 to \$119,351 or

from \$33.40 to \$54.40 per square foot of living area. These comparables also sold between May 2013 and March 2015 for prices ranging from \$392,625 to \$575,000 or from \$175.59 to \$222.35 per square foot of living area land included.

Based on this evidence, the appellant requested the improvement assessment be reduced to \$95,121 or \$37.78 per square foot of living area. The requested reduction in the improvement assessment results in the total assessment be reduced to \$142,672 or a market value of approximately \$428,059 or \$170.00 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 \$206,717. The subject's assessment reflects a market value of \$623,017 or \$247.43 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. The subject property has an improvement assessment of \$159,166 or \$63.21 per square foot of living area.

With respect to the appellant's evidence, the board of review asserts that none of the appellant's comparables are located in the subject's immediate assessment neighborhood, that comparable #1 sold in 2013, and cites other differences between the subject and the comparables¹.

In support of the subject's assessment the board of review submitted information on three sales comparables and three equity comparables. The sales comparables are described as two-story dwellings of brick or frame construction. They were built between 1954 and 1988 and range in size from 2,720 to 3,520 square feet of living area. The sales comparables feature basements, one with finished area, central air conditioning and garages. Two have fireplaces. They sold from July 2013 through August 2014 for prices ranging from \$665,000 to \$889,000 or from \$244.32 to \$292.05 per square foot of living area land included. The three equity comparables are described as two-story dwellings of brick or frame construction. They were built in 1957 or 1988 and range in size from 2,150 to 2,501 square feet of living area. The equity comparables feature basements, two with finished area, central air conditioning and garages. One has a fireplace. They have improvement assessments ranging from \$141,240 to \$174,159 or from \$63.50 to \$69.64 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends in part overvaluation as the basis of the appeal. 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 based on overvaluation is not warranted.

¹ The board of review states "the subject has a large finished basement"; however, the Property Record Card indicates the subject's basement is unfinished.

The parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1 based on a sale date in 2013, not proximate in time to the subject's assessment date of January 1, 2015, and appellant's comparable #2 based on its crawl space foundation as compared to the subject's basement. The Board also gave less weight to the board of review comparables #2 and #3 based on a 2013 sale date and a newer, larger dwelling as compared to the subject. The Board finds the best evidence of market value in the record to be the appellant's comparable #3 and board of review comparable #1. These comparables are most similar to the subject in location, age, size, style and most features. They sold in March 2015 and April 2014 for \$460,000 and \$889,000 or for \$209.66 and \$292.05 per square foot of living area including land. The subject's assessment reflects a value of \$623,017 or \$247.43 per square foot of living area, land included, which is between these two most similar comparables on both a total market value basis as well as a per square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The appellant also argued unequal treatment as an alternative basis for the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

The parties submitted six equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #2 based on its dissimilar crawl-space foundation as compared to the subject's basement. The Board also gave less weight to board of review comparable #1 based on its newer age as compared to the subject. The Board finds appellant's comparables #1 and #3 and board of review comparables #2 and #3 are most similar to the subject in location, age, size, style and most features. These comparables had improvement assessments ranging from \$33.40 to \$65.69 per square foot of living area. The subject's improvement assessment of \$63.21 per square foot of living area falls within the range established by the most similar comparables in the record, and no reduction based on equity 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: February 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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