



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

APPELLANT: Ciprian & Romana Sabau  
DOCKET NO.: 16-02047.001-R-1  
PARCEL NO.: 16-31-207-021

The parties of record before the Property Tax Appeal Board are Ciprian & Romana Sabau, the appellants; 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:** \$79,655  
**IMPR.:** \$89,551  
**TOTAL:** \$169,206

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 2016 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 frame dwelling. The dwelling was built in 1977 and contains 2,445 square feet of living area. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 441 square foot garage. The subject's site size was not reported. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. The appellants submitted information on six comparables. They are described as two-story or tri-level dwellings of brick or frame construction. They were built between 1967 and 1978 and range in size from 2,216 to 2,618 square feet of living area. The comparables have varying degrees of similarity to the subject and are located within .90 of a mile from the subject. They have improvement assessments ranging from \$103,156 to \$127,337 or from \$42.65 to \$50.01 per square foot of living area. The comparables sold from July 2014 through August 2016 for prices ranging from \$402,000 to \$450,000 or from \$157.89 to \$203.07 per square foot of living area

including land. The appellants requested the improvement assessment be reduced to \$75,613 or \$30.93 per square foot of living area. The reduced improvement assessment would result in a total assessment of \$149,141 which reflects a market value of approximately \$447,468 or \$183.01 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 \$169,206. The subject's assessment reflects a market value of \$510,271 or \$208.70 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue. The subject's improvement assessment was \$89,551 or \$36.63 per square foot of living area.

In support of its assessment the board of review submitted information on three comparables. They are described as two-story brick or frame dwellings built between 1967 and 1973. They range in size from 2,189 to 2,476 square feet of living area. The comparables had varying degrees of similarity as compared to the subject. They are located within .26 of a mile from the subject. The comparables have improvement assessments ranging from \$104,177 to \$113,029 or from \$44.96 to \$48.47 per square foot of living area. The comparables sold from March 2015 through April 2016 for prices ranging from \$550,000 to \$610,000 or from \$222.13 to \$278.67 per square foot of living area including land.

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

### **Conclusion of Law**

The appellants contend in part 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Both parties submitted a total of nine comparables for the Board's consideration. With regard to the overvaluation argument, the Board gave less weight to appellants' comparables #1 and #4 based on dissimilar tri-level style as compared to the subject and/or sale occurring in 2014 which is dated and less indicative of the subject's assessment date of January 1, 2016. The remaining seven comparables sold proximate in time to the subject's assessment date for prices ranging from \$157.89 to \$278.67 per square foot of living area including land. The subject's assessment reflects a value of \$208.70 per square foot of living area, land included, which is within the range established by the best comparables in the record. Based on this evidence, the Board finds the appellants did not prove by a preponderance of the evidence that the subject is overvalued, and no reduction in the assessment based on overvaluation is warranted.

The taxpayers also 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Both parties submitted a total of nine equity comparables for the Board's consideration. The Board gave less weight to appellants' comparable #4 based on its dissimilar tri-level style as compared to the subject. The remaining eight comparables had improvement assessments ranging from \$42.65 to \$50.01 per square foot of living area. The subject's improvement assessment of \$36.63 per square foot of living area is below the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: June 19, 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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