



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

APPELLANT: David Brenner
DOCKET NO.: 16-02546.001-R-1
PARCEL NO.: 16-29-301-005

The parties of record before the Property Tax Appeal Board are David Brenner, the appellant; 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: \$59,990
IMPR.: \$246,646
TOTAL: \$306,636

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 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 dwelling of stucco and stone exterior construction with 3,978 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement that is partially finished, central air conditioning, a fireplace and a 684 square foot three-car garage. The property has a 14,325 square foot site and 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 an appraisal report prepared by David Conaghnan, a Certified General Real Estate Appraiser. The purpose of the retrospective appraisal is to estimate fair market value as of January 1, 2016 for ad valorem assessment purposes. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value the appraiser used six comparable sales¹ described as two-

¹ The appellant also submitted a grid analysis of six comparable sales utilized in the appraisal.

story² dwellings ranging in size from 3,069 to 4,283 square feet of living area and are located within .61 of a mile of the subject property. The comparables were built from 1988 to 2006. Additional features of each comparable include a basement, with five having finished area; central air conditioning; one or two fireplaces and a two-car or a three-car garage. The properties are situated on sites ranging in size from 7,405 to 10,890 square feet of land area. The comparables sold from August 2013 to April 2015 for prices ranging from \$770,000 to \$882,500 or from \$184.92 to \$287.55 per square foot of living area, including land. After considering adjustments to the comparables for differences when compared to the subject that include site size, age, room count, basement finish, garages and fireplaces, the appraiser arrived at an estimated market value of \$880,000 or \$221.22 per square foot of living area, including land, as of January 1, 2016. Based on this evidence, the appellant requested a reduction in the subject property's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$306,636. The subject's assessment reflects a market value of \$924,717 or \$232.46 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.

In response to the appellant's evidence, the board of review submitted a detailed grid analysis of the appellant's appraisal comparables noting differences in above grade living area, land area and features. In addition, the board of review argued the appraisal comparables #2 through #6 are older sales that sold in 2013 and 2014.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .68 of a mile of the subject property. The comparables are described as two-story dwellings of brick or wood siding exterior construction that range in size from 3,411 to 4,727 square feet of living area. The dwellings were constructed from 2004 to 2008. Each comparable has a basement, with two having finished area. Features of each comparable include central air conditioning, a fireplace and a garage ranging in size from 441 to 779 square feet of building area. The comparables are situated on sites containing from 9,375 to 15,000 square feet of land area. The comparables sold from July 2015 to January 2016 for prices ranging from \$920,000 to \$1,515,000 or from \$270.78 to \$358.16 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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

² Based on the photographic evidence contained in the appellant's appraisal, the Board finds the appraisal comparables appear to be two-story dwellings.

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 Board gave less weight to the conclusion of value contained in the appellant's appraisal. The appraiser utilized five sales that sold from August 2013 to August 2014 which are dated and less likely to be indicative of market value as of the subject's January 1, 2016 assessment date. Lastly, the appraiser used one sale that was considerably smaller in dwelling size and one sale considerably older in age when compared to the subject. These factors undermine the credibility of the appraisal's final value conclusion. However, the Board will consider appraisal comparable #1 in its analysis since it sold proximate in time to the January 1, 2016 assessment date.

The parties submitted four comparable sales for the Board's consideration. The Board gave less weight to the board of review comparables #1 and #2. Comparable #1 is considerably larger in dwelling size than the subject and comparable sale #2 appears to be an outlier both in terms of overall price and price per square foot when compared to the other sales in the record. The Board finds the best evidence of market value to be appellant's comparable #1 and board of review comparable #3. Both sold proximate in time to the assessment date at issue and are most similar to the subject in design, age and features though both have smaller dwelling sizes and lot sizes. The properties sold in April 2015 and January 2016 for prices of \$840,000 and \$920,000 or \$230.45 and \$269.72 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$924,717 or \$232.46 per square foot of living area including land, which is supported on a per square foot basis by the most similar comparable sales contained in the record. After considering adjustments to the comparables for differences such as dwelling size and lot size when compared to the subject, the Board finds the subject's assessment is supported 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

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: November 19, 2019



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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