



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

APPELLANT: Al Lieberman
DOCKET NO.: 16-03279.001-R-1
PARCEL NO.: 16-18-102-020

The parties of record before the Property Tax Appeal Board are Al Lieberman, 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: \$184,215
IMPR.: \$369,581
TOTAL: \$553,796

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 brick construction with 5,680 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full unfinished basement, central air conditioning, four fireplaces, an 851 square foot garage and an in-ground pool. The property has a 62,291 square foot site and is located in Lake Forest, 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 four comparable sales located from .07 of a mile to 1.66 miles from the subject property. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 4,653 to 6,345 square feet of living area. The dwellings were constructed from 1985 to 1995. Each comparable has a basement, two of which have finished area. Each comparable has central air conditioning, two or three fireplaces, a

garage ranging in size from 736 to 1,200 square feet of building area and one comparable has an in-ground pool. The comparables have sites ranging in size from 60,113 to 63,598 square feet of land area. The comparables sold from December 2014 to October 2015 for prices ranging from \$1,200,000 to \$1,740,000 or from \$201.55 to \$290.14 per square foot of living area, including land. Based on the comparable sales evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$553,796. The subject's assessment reflects a market value of \$1,670,072 or \$294.03 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 support of its contention of the correct assessment, the board of review submitted information on three comparable sales, one of which was utilized by both parties, located from .04 to .347 of a mile from the subject property.¹ The comparables were improved with two-story dwellings of brick exterior construction that range in size from 4,177 to 6,807 square feet of living area. The dwellings were constructed from 1991 to 2002. Each comparable has a basement, one of which has finished area. Each comparable has central air conditioning, two or three fireplaces, a garage ranging in size from 942 to 1,200 square feet of building area and one comparable has an in-ground pool. The comparables have sites ranging in size from 56,628 to 60,548 square feet of land area. These properties sold from April 2015 to March 2016 for \$1,375,000 to \$2,490,000 or from \$274.23 to \$365.80 per square foot of living area, including land. Based on the comparable sales 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 no reduction in the subject's assessment is warranted.

The parties submitted six comparable sales for the Board's consideration, one of which was utilized by both parties. The Board gave less weight to appellant's comparables #2, #3 and #4, due to their older ages when compared to the subject and/or their relatively distant location from the subject property.

The Board finds the best evidence of market value to be the board of review's comparables, which includes the parties common comparable. These homes are more similar in location, age and/or some features. These comparables sold for prices ranging from \$1,375,000 to \$2,490,000 or for \$274.23 to \$365.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,670,072 or \$294.03 per square foot of living area, including land, which falls between the range established by the best comparable sales in this

¹ The board of review comparable #2 and the appellant's comparable #1 are the same property.

record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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. 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: February 13, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Al Lieberman, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085