



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

APPELLANT: Don Boyajian
DOCKET NO.: 16-04399.001-R-1
PARCEL NO.: 16-32-102-031

The parties of record before the Property Tax Appeal Board are Don Boyajian, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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 **A Reduction** 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: \$54,162
IMPR.: \$252,599
TOTAL: \$306,761

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 frame exterior construction with 4,204 square feet of living area. The dwelling was constructed in 2009. Features of the home include a full unfinished basement, central air conditioning and a 550 square foot attached garage. The property 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 information on three comparable sales located within .62 of a mile from the subject property. The comparables are described as two-story dwellings of frame or brick exterior construction ranging in size from 3,540 to 4,137 square feet of living area. The dwellings were constructed from 2005 to 2009. The comparables have a basement, one of which has finished area. Other features include central air conditioning, one or two fireplaces and a garage ranging in size from 473 to 546 square feet of building area. The comparables sold from

August 2015 to April 2016 for prices ranging from \$755,000 to \$905,000 or from \$213.28 to \$224.68 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$352,259. The subject's assessment reflects a market value of \$1,062,301 or \$252.69 per square foot of living area, including land, when applying 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 the subject's assessment, the board of review submitted information on three comparable sales located within .417 of a mile from the subject property. The comparables are improved with two-story dwellings of frame or brick exterior construction ranging in size from 3,466 to 3,645 square feet of living area. The dwellings were constructed from 2004 to 2014. The comparables have a basement with one having a finished area. Other features include central air conditioning, a fireplace and a garage ranging in size from 440 to 618 square feet of building area. The comparables sold from April 2015 to August 2015 for prices ranging from \$840,000 to \$1,115,000 or from \$230.45 to \$313.29 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 construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted six suggested comparable sales for consideration. The Board gave less weight to the appellant's comparable #3 along with the board of review comparables due to their smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2. The Board finds these comparables to be the most similar to the subject in dwelling size, design, age and features. They sold in August 2015 and April 2016 for a price of \$905,000 or \$218.76 and \$224.68 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$1,062,301 or \$252.69 per square foot of living area including land, which is more than the most similar comparable sales contained in the record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported. Based on this record, the Board finds the appellant demonstrated by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment commensurate to the appellant's request 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: March 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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