



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

APPELLANT: Carolyn Cox
DOCKET NO.: 16-04631.001-R-1
PARCEL NO.: 16-30-202-004

The parties of record before the Property Tax Appeal Board are Carolyn Cox, 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: \$83,305
IMPR.: \$133,315
TOTAL: \$216,620

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 4,010 square feet of living area. The dwelling was constructed in 1980. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 1,129 square foot garage. The property has a 43,560 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 information on three comparable sales located from .31 to .85 of a mile from the subject. The comparables consist of two-story dwellings of brick or frame exterior construction ranging in size from 3,358 to 4,279 square feet of living area. The dwellings were constructed from 1972 to 1984. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 539 to 887 square feet of

building area. Two comparables have sites with 46,609 or 50,965 square feet of land area. The appellant failed to provide the land size of one comparable. The comparables sold from January 2015 to March 2016 for prices ranging from \$580,000 to \$675,000 or from \$151.90 to \$172.72 per square foot of living area, including land. Based on this 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 \$246,345. The subject's assessment reflects a market value of \$742,898 or \$185.26 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 four comparable sales located from .484 of a mile to 1.432 miles from the subject property. The comparables were improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 3,400 to 4,503 square feet of living area. The dwellings were constructed from 1960 to 1989. Three comparables have a basement, one of which has finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 462 to 576 square feet of building area. The comparables have sites ranging in size from 10,443 to 20,800 square feet of land area. These properties sold from June 2015 to July 2016 for prices ranging from \$640,000 to \$1,000,000 or from \$170.17 to \$222.07 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1 as the appellant failed to provide the land size for a comparative analysis. The Board also gave less weight to board of review comparables #1, #2 and #4. Moreover, board of review comparable #1 is smaller in size and lacks a basement; comparables #2 and #4 are located less proximate to the subject with older dwelling ages when compared to the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3, along with board of review comparable #3. These three comparables are similar in location, dwelling size, design, age and features. These comparables sold from January 2015 and July 2016 for prices ranging from \$640,000 to \$675,000 or from \$151.90 to \$170.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$742,898 or \$185.26 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparable sales

for differences when compared to the subject, the Board finds a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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

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

APPELLANT

Carolyn Cox, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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