



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

APPELLANT: Ivy Baruch
DOCKET NO.: 16-04651.001-R-1
PARCEL NO.: 16-34-101-028

The parties of record before the Property Tax Appeal Board are Ivy Baruch, 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 **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: \$90,426
IMPR.: \$177,926
TOTAL: \$268,352

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 2-story dwelling of frame exterior construction with 4,058 square feet of living area. The dwelling was constructed in 1967. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 462 square foot garage. The property has a 24,713 square foot site and is located in Deerfield, Moraine 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 .45 to .70 of a mile from the subject property. The comparables consist of 2-story dwellings of frame or dryvit stucco exterior construction ranging in size from 3,525 to 4,566 square feet of living area. The dwellings were constructed from 1977 to 1981. Two comparables have basements with finished area. Each comparable has central air conditioning and one or two fireplaces. The comparables

each have a garage ranging in size from 462 to 627 square feet of building area. The comparables have sites ranging in size from 8,763 to 26,642 square feet of land area. The comparables sold from August to December 2015 for prices ranging from \$530,000 to \$715,000 or from \$127.03 to \$164.59 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 \$268,352. The subject's assessment reflects a market value of \$809,264 or \$199.42 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 six comparable sales located from .216 to .911 of a mile from the subject property. The comparables were improved with a 1-story, a 1.5-story, a 1.5+1-story and three, 2-story dwellings of brick exterior construction ranging in size from 3,545 to 4,414 square feet of living area. The dwellings were constructed from 1964 to 1977. Five comparables have a basement, three of which have finished area. The comparables have central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 754 square feet of building area. Three comparables have sites ranging in size from 19,766 to 35,873 square feet of land area. The board of review failed to provide the site sizes of three comparables. These properties sold from March 2015 to June 2017 for prices ranging from \$825,000 to \$1,110,000 or from \$187.84 to \$313.12 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted nine suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1 and board of review comparable #3 due to their lack of a basement foundation. The Board also gave less weight to the appellant's comparable #2 due to its newer dwelling age when compared to the subject. In bracketing the dates of sale, the Board gave less weight to board of review comparable #1 as the date of sale is more distant from the January 1, 2016 assessment date than any other of the comparables. Board of review comparable #2 was given less weight by the Board as it has a dissimilar one-story dwelling design when compared to the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable #3, along with board of review comparables #4, #5 and #6. These four comparables are similar to the subject in location, size, design, age and most features. These comparables sold from March 2015 to April 2016 for prices ranging from \$715,000 to \$1,110,000 or from \$164.59 and \$313.12

per square foot of living area, including land. The subject's assessment reflects a market value of \$809,264 or \$199.42 per square foot of living area including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's 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: 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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