



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

APPELLANT: Michael Levey  
DOCKET NO.: 17-01357.001-R-1  
PARCEL NO.: 16-32-405-012

The parties of record before the Property Tax Appeal Board are Michael Levey, the appellant, by attorney Nora Devine, of Steven B. Pearlman & Associates, 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:** \$51,011  
**IMPR.:** \$77,775  
**TOTAL:** \$128,786

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 2017 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 exterior construction with 1,714 square feet of living area. The dwelling was constructed in 1960. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces and a 240 square foot garage. The property has an approximately 9,000 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant's appeal is based on both overvaluation of the subject property and lack of uniformity in the assessment. In support of these arguments, the appellant submitted information on six comparable sales along with assessment equity data and a separate grid analysis with information on an additional six equity comparables.

In support of the market value argument, the six comparable sales are located in the same neighborhood code assigned by the assessor as the subject property. The properties are located from .11 to .64 of a mile from the subject and were improved with two-story dwellings of brick or wood siding exterior construction that were built between 1952 and 1960. The homes range in size from 1,838 to 2,431 square feet of living area. Five of the comparables feature full or partial basements, one of which has finished area based upon Multiple Listing Service (MLS) data but not recorded by the assessing officials. Five of the homes have central air conditioning and four comparables each have a fireplace. Each property has a garage ranging in size from 240 to 550 square feet of building area. These properties sold between February 2015 and March 2017 for prices ranging from \$155,200 to \$440,000 or from \$84.44 to \$193.50 per square foot of living area, including land.

In support of the inequity argument, the twelve comparables presented by the appellant are all located in the same neighborhood code assigned by the assessor as the subject property. The properties are located from .11 to .64 of a mile from the subject and were improved with two-story dwellings of brick or wood siding exterior construction that were built between 1952 and 1960. The homes range in size from 1,702 to 2,431 square feet of living area. Six of the comparables feature full or partial basements, one of which has finished area based upon Multiple Listing Service (MLS) data but not recorded by the assessing officials. Five of the twelve homes have central air conditioning; no data on air conditioning was provided concerning the second set of equity comparable. Seven of the comparables each have a fireplace. Eleven of the comparables each have a garage ranging in size from 240 to 550 square feet of building area. The properties have improvement assessments ranging from \$10,920 to \$102,082 or from \$5.94 to \$45.57 per square foot of living area.

Based on this evidence, the appellant requested a total assessment that would reflect a market value of \$279,211 at the statutory level of assessment of 33.33% and a reduced improvement assessment of \$42,050 or \$24.53 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,786. The subject's assessment reflects a market value of \$388,495 or \$226.66 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$77,775 or \$45.38 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales along with assessment equity data and a separate grid analysis with information on an additional four equity comparables.

In support of the market value argument, the four comparable sales are located in the same neighborhood code assigned by the assessor as the subject property and from .079 to .114 of a mile from the subject property. The comparables were improved with two-story dwellings of brick exterior construction that were each built in 1960. The homes range in size from 1,558 to 1,802 square feet of living area. Each of the comparables feature partial basement, two of which have finished areas. The homes also feature central air conditioning and a garage ranging in size from 252 to 360 square feet of building area. These properties sold between January 2015 and

May 2018 for prices ranging from \$340,000 to \$402,500 or from \$208.70 to \$232.56 per square foot of living area, including land.

In support of the uniformity of the subject's assessment, the eight equity comparables are located in the same neighborhood code assigned by the assessor as the subject property and from .034 to .114 of a mile from the subject property. The comparables were improved with two-story dwellings of brick exterior construction that were built between 1960 and 1962. The homes range in size from 1,558 to 1,890 square feet of living area. Each of the comparables feature a partial basement, three of which have finished areas. The homes also feature central air conditioning, two of the comparables each have one and two fireplaces, respectively, and each property has a garage ranging in size from 240 to 638 square feet of building area. The eight comparables have improvement assessments ranging from \$66,765 to \$94,676 or from \$42.85 to \$53.68 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued that three of the sales presented by the board of review support a reduction in the subject's assessment.

### **Conclusion of Law**

The appellant in part 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #4 and #6 along with board of review comparable #4 due to dates of sale that occurred in 2015, dates more remote in time to the valuation date at issue of January 1, 2017 and thus less likely to be indicative of the subject's estimated market value as of the assessment date. The Board has also given reduced weight to appellant's comparable #1 due to the lack of central air conditioning.

The Board finds the best evidence of market value to be appellant's comparable sales #3 and #5 along with board of review comparable sales #1, #2 and #3 as these comparables are each similar to the subject in location, age, design, exterior construction, size and/or most features. These most similar comparables sold between December 2016 and May 2018 for prices ranging from \$378,000 to \$423,000 or from \$170.12 to \$232.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$388,495 or \$226.66 per square foot of living area, including land, which is 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 a reduction in the subject's assessment is not justified on grounds of overvaluation.

The taxpayer also contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented a total of twenty equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2, #4, #5 and #6 of the comparable sales grid analysis due to differences in air conditioning amenity, dwelling size, age and/or foundation. The Board has also given reduced weight to appellant's comparables #1, #2, #3, #5 and #6 of the appellant's equity grid analysis due to lack of a basement foundation which is a feature of the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparable sale #3 and equity comparable #4 along with the board of review comparables as each property is similar to the subject in location, age, design, exterior construction, size and/or most features. The comparables have improvement assessments ranging from \$66,765 to \$94,676 or from \$33.74 to \$53.68 per square foot of living area. The subject property has an improvement assessment of \$77,775 or \$45.38 per square foot of living area, which falls within the range of the best equity comparables in the record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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



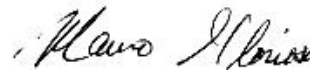
Member

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: April 21, 2020



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

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