



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

APPELLANT: Arnold E. Rubin
DOCKET NO.: 17-01374.001-R-1
PARCEL NO.: 16-33-107-207

The parties of record before the Property Tax Appeal Board are Arnold E. Rubin, the appellant, by attorney Abby L. Strauss of Schiller Strauss & Lavin PC 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: \$13,800
IMPR.: \$111,687
TOTAL: \$125,487

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 townhouse with a brick exterior containing 1,632 square feet of living area. The dwelling was constructed in 2001. Features of the home include a partial basement that is partially finished, central air conditioning, one fireplace and an attached garage with 400 square feet of building area. The property has a 1,307 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 improved with two-story dwellings of brick exterior construction with 1,719 and 1,876 square feet of living area. The dwellings were built in 1997 and 2001. Each comparable has central air conditioning and two comparables have attached garages with 400 square feet of building area. The evidence disclosed appellant's comparables #1 and #2 have slab foundations and comparable #3 has no basement. Comparables

#1 and #2 also appear to be townhomes. The comparables sold from May 2016 to December 2017 for prices ranging from \$311,000 to \$337,500 or from \$179.90 to \$186.88 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$99,302.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,487. The subject's assessment reflects a market value of \$378,543 or \$231.95 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story townhouses with brick exteriors with either 1,632 or 1,671 square feet of living area. Each home was built in 2001. Each property has a partial unfinished basement, central air conditioning, and an attached garage with either 400 or 418 square feet of building area. Two comparables each have one fireplace. These properties are located within .104 miles of the subject property with sites of either 1,307 or 2,178 square feet of land area. The sales occurred from April 2015 to February 2018 for prices ranging from \$450,000 to \$484,000 or from \$269.30 to \$289.65 per square foot of living area, including land. The board of review requested the assessment be sustained.

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

The Board finds the best evidence of market value to be the comparable sales provided by the board of review. These properties are similar to the subject in location, age, size and features with the exception none have finished basement area as does the subject property and two do not have fireplaces unlike the subject property, requiring upward adjustments to make these properties more equivalent to the subject property. These most similar comparables sold for prices ranging from \$450,000 to \$484,000 or from \$269.30 to \$289.65 per square foot of living area, including land. The two sales that sold most proximate in time to the assessment date had prices of \$450,000 and \$469,000 or \$269.30 and \$287.38 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$378,543 or \$231.95 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. These sales demonstrate the subject property is not overvalued for assessment purposes. Less weight is given the appellant's comparables as none of these properties have basements or fireplaces, unlike the subject property. Additionally, appellant's sale #3 has no garage, dissimilar to the subject property. Based on this evidence the Board finds a reduction in the subject's assessment is not 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: 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

AGENCY

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