



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

APPELLANT: Sheila Dubow
DOCKET NO.: 17-01909.001-R-1
PARCEL NO.: 11-32-107-003

The parties of record before the Property Tax Appeal Board are Sheila Dubow, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$54,588
IMPR.: \$124,494
TOTAL: \$179,082

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 is improved with a two-story brick single-family dwelling built in 1998. The home contains 2,985 square feet of living area and features a full unfinished basement, central air conditioning, a fireplace, and a 440-square foot garage. The dwelling is situated on a 9,112 square foot site located in Northbrook, Libertyville Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on nine comparable sales located from .09 of a mile to 1.26 miles from the subject and all have the same neighborhood code as the subject. The dwellings were built from 1998 to 2003 and consist of two, part one-story and part two-story and seven two-story single-

family dwellings with brick or wood-siding exteriors.¹ The houses are situated on sites ranging in size from 9,783 to 14,303 square feet of land area and range in size from 2,816 to 3,240 square feet of living area. The comparables each have an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 430 to 720 square feet of building area. The comparables sold from January 2016 to June 2017 for prices ranging from \$473,000 to \$579,000 or from \$157.08 to \$184.94 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment of \$173,113, reflecting a market value of approximately \$519,339 or \$174.00 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$179,082. The subject's assessment reflects a market value of approximately \$540,217 or \$180.98 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 a grid analysis containing information on six comparable sales. The properties are located from .037 of a mile to 1.46 miles from the subject and have the same neighborhood code as the subject. The dwellings consist of two-story single-family dwellings with brick or wood siding exteriors situated on sites containing from 10,021 to 19,131 square feet of land area. The homes were built from 1997 to 2003 and range in size from 2,707 to 3,240 square feet of living area. The comparables each have a full unfinished basement, central air conditioning, and a garage ranging in size from 582 to 790 square feet of building area. Five comparables have one or three fireplaces. The comparables sold from April 2016 to June 2017 for prices ranging from \$493,000 to \$650,000 or from \$182.02 to \$215.52 per square foot of living area, including land. Based on the foregoing 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of 15 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #2, #3, #4 and #7 which differ from the subject in style, exterior finish and/or garage size. Further, comparables #3 and #4 are each located more than a mile distant from the subject. The Board also gave less weight to board of review comparables #1, #2, #3 and #5 as comparable #1 has an inground swimming pool, dissimilar to the subject, and comparables #2, #3 and #5 are each located more than a mile distant from the subject.

¹ According to the grid analysis submitted by appellant, the comparables are all two-story dwellings, however, the schematic drawings submitted by appellant depict that comparables #2 and #6 are of part one-story and part-two-story design. These two comparables also have different house type codes on the grid analysis.

The Board finds that appellant's comparables #1, #5, #8 and #9 and board of review comparables #4, #6 and #7 were the best comparables submitted in the record in terms of location, design, age, size and most features. These comparables sold from April 2016 to June 2017 for prices ranging from \$493,000 to \$579,000 or from \$157.08 to \$188.66 per square of living area, land included. The subject's assessment reflects an estimated market value of \$540,217 or \$180.98, per square foot of living area, land included, which falls within the range established by the best comparable sales submitted for the Board's consideration. After considering adjustments to the comparables for any differences from the subject, the Board finds the subject's assessed value appears to be supported and no reduction in the subject's assessment 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

AGENCY

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