



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

APPELLANT: Lawrence Bluestone
DOCKET NO.: 17-01981.001-R-1
PARCEL NO.: 16-28-414-009

The parties of record before the Property Tax Appeal Board are Lawrence Bluestone, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$88,419
IMPR.: \$113,647
TOTAL: \$202,066

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 one-story dwelling of brick exterior construction with 2,781 square feet of living area. The dwelling was constructed in 1950. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 418 square foot garage. The property 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 within 0.85 of a mile from the subject property. The comparables were improved with one-story dwellings of brick exterior construction that ranged in size from 2,422 to 3,193 square feet of living area. The dwellings were constructed from 1942 to 1961. Each comparable has a basement with one comparable having finished area, central air conditioning, one or two fireplaces and each comparable has a detached or attached garage ranging in size from 480 to 676 square feet of building area.

Comparable #3 has both an attached and a detached garage. The comparables sold from April 2016 to May 2017 for prices ranging from \$475,000 to \$625,000 or from \$158.97 to \$218.61 per square foot of living area, land included. Based on this evidence, the appellant requested that the assessment be reduced to \$183,315.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$209,326. The subject's assessment reflects a market value of \$631,451 or \$227.06 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 located within 0.474 of a mile from the subject property. The comparables are improved with two-story dwellings with brick or wood siding exterior construction that ranged in size from 2,535 to 3,111 square feet of living area. The dwellings were constructed from 1939 to 1965. Each comparable has a basement with two comparables having finished area, three comparables have central air conditioning, each comparable has one or two fireplaces and each comparable has a garage ranging in size from 231 to 552 square feet of building area. The comparables sold from August 2016 to June 2018 for prices ranging from \$560,000 to \$807,500 or from \$200.43 to \$276.13 per square foot of living area, land included. Based on this evidence, the board of review requested that the assessment be confirmed.

In written rebuttal, the appellant's counsel argued that the board of review comparables are a two-story design whereas the subject is a one-story design. Moreover, a copy of the Multiple Listing Service sheet for board of review's comparable #1 discloses the property was a "gut rehab" in 2017.

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 Board finds seven comparables were submitted by both parties in support of their respective positions. The Board gave less weight to the board of review comparables. These comparables differ in design when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparables. These comparables have varying degrees of similarity when compared to the subject in location, design, dwelling size, age and features. These most similar comparables sold from April 2016 to May 2017 for prices ranging from \$475,000 to \$625,000 or from \$158.97 to \$218.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$631,451 or \$227.06 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 comparables for

differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported. Based on this evidence the Board finds a 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: July 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

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

APPELLANT

Lawrence Bluestone, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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