



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

DOCKET NO.: 17-02204.001-R-1  
PARCEL NO.: 16-28-412-005  
APPELLANT: Janet Slaw

The parties of record before the Property Tax Appeal Board are Janet Slaw, 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:** \$84,883  
**IMPR.:** \$81,767  
**TOTAL:** \$166,650

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 brick ranch-style dwelling with 2,361 square feet of living area.<sup>1</sup> The dwelling was constructed in 1951. Features of the home include a part slab and part crawl space foundation, central air conditioning, two fireplaces, and a two-car garage with 420 square feet of building area. The property has a 17,500 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted an appraisal report with an estimated market value of \$425,000 as of March 7, 2017. The appraisal was prepared by Robert J. Forsythe, a State Certified General Appraiser, and the

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<sup>1</sup> The appraisal states that the subject contains 2,358 square feet of living area while the board of review's grid analysis and property record card show that the subject contains 2,361 square feet of living area. The Board finds that this small discrepancy in dwelling size will not impact the Board's decision.

property rights appraised were fee simple. The intended use of this summary appraisal was to provide the lender/client with an accurate, and adequately supported, opinion of the market value of the subject property. The intended user was First Bank of Highland Park.

In estimating the market value, the appraiser developed both the cost approach and the sales comparison approach to value. Under the cost approach to value, the appraiser calculated the replacement cost new as \$426,756 for the subject property using calculation of \$150.00 per square foot.

Under the sales comparison approach to value, the appraiser utilized four comparable sales and two active listings of properties located from .28 to .94 miles from the subject property. The comparables are described as one cottage-style and five ranch-style dwellings ranging in size from 1,370 to 2,530 square feet of living area and ranging in age from 28 to 66 years old. Each comparable has central air conditioning and a two-car garage. Five comparables each have a basement, four of which have 121 to 869 square feet of finished area. One comparable does not feature a basement. Five comparables each have one fireplace. The comparables have sites ranging in size from 9,058 to 15,761 square feet of land area. The four sale comparables sold from June to November 2016 for prices ranging from \$422,000 to \$530,000 or from \$212.72 to \$308.03 per square foot of living area, including land. The two other properties had been listed for 30 or 40 days at the time of the appraisal with asking prices of \$449,900 and \$479,500. After applying adjustments to the six comparables for differences when compared to the subject, the adjusted values ranged from \$406,880 to \$489,550. Based on this analysis, the appraiser arrived at an opinion of market value of \$425,000 as of March 7, 2017.

The appraiser stated that he gave the most weight to the Sales Comparison Approach as it best reflects the actions in the marketplace but that the Cost Approach was also utilized and reconciled with the final opinion of market value. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the final opinion of value of \$425,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,650. The subject's assessment reflects a market value of \$502,715 or \$212.92 per square foot of living area, land included when applying 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 of the subject property, the board of review submitted property record cards and a grid analysis on six comparable sales, one of which was submitted by both parties.<sup>2</sup> The properties are located from .081 to .878 miles from the subject and are improved with one-story brick dwellings ranging in size from 2,121 to 2,584 square feet of living area.<sup>3</sup> The dwellings were constructed from 1949 to 1965. Each comparable has a full or partial basement, four of which have 287 to 496 square feet of finished area. The comparables each have central air conditioning and a garage ranging in size from 468 to 650 square feet of

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<sup>2</sup> Although appraisal comparable #4 and board of review comparable #4 are the same property, the appraisal used a November 2016 sale for \$465,000 and the board of review used an April 2018 sale for \$725,000. The property record card discloses that a permit for an addition to the property was issued in 2017.

<sup>3</sup> The site sizes of the board of review comparables were not disclosed on either the grid analysis or property record cards submitted by the board of review.

building area. Five of the comparables each have a fireplace. Comparable #1 has an inground swimming pool. The six comparables sold from April 2016 to May 2018 for prices ranging from \$535,000 to \$725,000 or from \$224.46 to \$331.66 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 a reduction in the subject's assessment is not warranted.

The Board finds the appellant submitted an appraisal while the board of review provided a grid analysis and property record cards for the subject and six comparable sales to support their respective positions to support their respective positions.

The Board gave less weight to the conclusion of value contained in the appellant's appraisal because the appraiser made no adjustments for differences in the age of the comparables when compared to the subject and his \$40.00 per square foot adjustment for differences in size was not well-supported. The Board will, however, analyze the raw sales data provided by the appraiser. The Board also gave less weight to the board of review comparables #1, #2, #4 and #6, each of which has a finished basement, dissimilar when compared to the subject which does not have a basement. Further, comparable #1 has an inground swimming pool, dissimilar to the subject.

The Board finds the best evidence of market value in the record to be appraisal comparable #1 and board of review comparables #3 and #5. These comparables are similar in location, dwelling size, age and most features, although the board of review comparables each feature an unfinished basement. The comparables sold from April 2016 to February 2017 for \$213.48 to \$263.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$212.92 per square foot of living area, including land, which falls below the range established by the values of the best comparable sales in the 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 supported and 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: 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

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