



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

APPELLANT: Justin Hirsch
DOCKET NO.: 17-02209.001-R-1
PARCEL NO.: 16-28-323-004

The parties of record before the Property Tax Appeal Board are Justin Hirsch, 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: \$62,347
IMPR.: \$396,531
TOTAL: \$458,878

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 brick dwelling containing 4,809 square feet of living area that was constructed in 2015. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached garage with 576 square feet of building area. The subject 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 a grid analysis of five comparable sales located from .03 to .70 of a mile from the subject and in the same neighborhood code as assigned to the subject property by the local assessor. The parcels are each improved with two-story brick dwellings ranging in size from 3,228 to 4,073 square feet of living area. The homes were built from 1997 to 2006 and each home features a basement with one having finished area. Each dwelling also has central air conditioning, a fireplace, and an attached garage ranging in size from 460 to 770 square feet of

building area. The sales of the comparables occurred from April 2016 to May 2017 for prices ranging from \$692,000 to \$930,000 or from \$211.64 to \$248.46 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$381,476 to reflect a market value of \$1,144,542 or \$238.00 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$458,878. The subject's assessment reflects a market value of approximately \$1,384,247 or \$287.85 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, the board of review submitted information on four comparable sales located from .311 of a mile to 1.435 miles from the subject property. The parcels are improved with two-story brick or wood-sided dwellings that range in size from 4,176 to 4,821 square feet of living area. The dwellings were constructed from 2011 to 2016. The comparables each feature a basement with one having finished area; each home also has central air conditioning, one or two fireplaces, and a garage containing from 672 to 814 square feet of building area. The sales of the comparables occurred from January 2015 to November 2017 for prices ranging from \$1,420,000 to \$1,752,427 or from \$340.04 to \$360.73 per square foot of living area, including land.

The board of review contended that the subject property sold in July 2015 for a price of \$1,979,932 as depicted on the subject's property record card, which is significantly less than its current market value as reflected by its assessment. The board of review submission also includes copies of property record cards for the subject and each of its comparables.

Based on this evidence and argument, the board of review requested that the subject's assessment be confirmed.

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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #2 based on its smaller dwelling size of 3,228 square feet of living area, compared to the subject's 4,809-square foot dwelling size. The Board gave less weight to board of review comparables #1 and #3 based on their locations each being more than one mile distant from the subject. Moreover, board of review comparable #1 sold in January 2015 which is 24 months distant in time from the

subject's January 1, 2017 assessment date at issue and therefore less likely to be indicative of the subject's approximate market value as of that date.

The Board finds the best evidence of market value is the appellant's comparables #1, #3, #4 and #5, along with board of review comparables #2 and #4 as these are relatively similar to the subject in terms of physical proximity to the subject, design, age, construction, and most features. However, each of these comparables have smaller dwelling sizes when compared to the subject requiring upward adjustments in order to make these comparables more equivalent to the subject. Furthermore, appellant's sale #5 and board of review sale #4 each have finished basement area, unlike the subject's unfinished basement, which requires appropriate downward adjustments. The six best comparable sales in this record sold from June 2016 to November 2017 for prices ranging from \$840,000 to \$1,580,000 or from \$211.64 to \$360.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,384,247 or \$287.85 per square foot of living area, land included, which is within the range established by the best comparable sales in this record, and is further supported by the subject's sale in July 2015 for a price of \$1,979,932 or \$411.71 per square foot of living area, including land.

After considering appropriate adjustments to the comparables for differences in some features such as dwelling sizes and/or finished basement areas, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that based on this evidence, the subject's estimated market value as reflected by its assessment is 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: June 16, 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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