



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

APPELLANT: Harold Robin
DOCKET NO.: 17-02238.001-R-1
PARCEL NO.: 16-31-208-023

The parties of record before the Property Tax Appeal Board are Harold Robin, 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 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: \$59,980
IMPR.: \$135,020
TOTAL: \$195,000

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 dwelling with wood-siding exterior containing 3,544 square feet of living area. The dwelling was constructed in 1966. Features of the home include a 1,915-square foot unfinished basement, central air conditioning, a fireplace and an attached 462-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 four comparable sales located from .11 of a mile to 1.71 miles from the subject; two of the properties are located within the same assessment neighborhood code as the subject property. The properties are improved with two-story dwellings with wood-siding or brick exterior construction that range in size from 3,052 to 3,744 square feet of living area. The dwellings were constructed from 1939 to 1966 with the oldest

dwelling identified as comparable #4 having an effective age of 1955. Each comparable has a basement with one having finished area. The comparables also each have central air conditioning, a fireplace and a garage ranging in size from 420 to 484 square feet of building area. The sales occurred from May 2015 to January 2017 for prices ranging from \$429,000 to \$630,000 or from \$140.56 to \$168.27 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$181,316.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$203,313. The subject's assessment reflects a market value of \$613,312 or \$173.06 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 where the board of review comparable #2 was appellant's comparable #2. The comparables are located from .113 to .342 of a mile from the subject, and within the same assessment neighborhood code as the subject property. The properties are improved with two-story dwellings of wood-siding or brick exterior construction that ranged in size from 2,982 to 3,556 square feet of living area. The dwellings were constructed from 1965 to 1971. Each comparable has a basement with one having a finished area; the dwellings also each have central air conditioning, a fireplace and a garage ranging in size from 420 to 528 square feet of building area. The properties sold from July 2015 to June 2018 for prices ranging from \$522,000 to \$700,000 or from \$167.52 to \$219.74 per square foot of living area, including land. The board of review also provided copies of the property record cards for each comparable and the subject. Based on the foregoing evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven comparable sales for the Board's consideration which includes the parties' common comparable. The Board gave less weight to appellant's comparables #3 and #4 due to their locations being in different assessment neighborhoods than the subject. The Board gave less weight to board of review comparables #1, #3 and #4 based on their sale dates in 2015 or 2018 being less proximate in time to the subject's January 1, 2017 assessment date and, therefore, less likely to be reflective of subject's estimated market value as of the assessment date at issue.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2, which includes board of review comparable sale #2. The Board finds these two properties were most similar to the subject in location, design, age and features. These comparables also sold

more proximate in time to the subject's assessment date of January 1, 2017. However, they differ from the subject in that they each have a smaller dwelling size when compared to the subject, thus requiring downward adjustments to these comparables' price per square foot of living area to make them more equivalent to the subject based on economies of scale which holds that, all else being equal, as the size of a property decreases, its per unit value increases.

These most similar comparables sold in June 2016 and January 2017 for prices of \$429,000 and \$522,000 or for \$140.56 and \$167.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$613,312 or \$173.06 per square foot of living area, land included, which is higher than and unsupported by the most similar comparables in this record. After considering appropriate adjustments to the comparables for differences in dwelling size in order to more closely conform to the subject, the Board finds that the appellant has demonstrated by a preponderance of the evidence that the subject is overvalued and, therefore, a 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

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

APPELLANT

Harold Robin, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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