



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

APPELLANT: Mark Beintema
DOCKET NO.: 17-02254.001-R-1
PARCEL NO.: 16-33-412-010

The parties of record before the Property Tax Appeal Board are Mark Beintema, 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: \$64,866
IMPR.: \$172,332
TOTAL: \$237,198

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 dwelling of brick exterior construction with 2,776 square feet of living area. The dwelling was constructed in 1985. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 420 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 six comparable sales located from .07 to 2.10-miles from the subject property. The comparables consist of two-story dwellings of brick exterior construction that were built between 1971 and 1998. The homes range in size from 2,709 to 3,342 square feet of living area. Each dwelling has a basement, one of which has finished area, central air conditioning, a fireplace and a garage ranging in size from 432 to 504 square feet of building area. The comparables sold between December 2015 and December 2016 for prices ranging

from \$571,000 to \$730,000 or from \$176.83 to \$235.21 per square foot of living area, including land. The appellant asserted that appellant's comparable #1 was a "recent rehab." Based on this evidence, the appellant requested a reduced total assessment of \$208,180 which would reflect a market value of \$624,602 or \$225.00 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 \$237,198. The subject's assessment reflects a market value of \$715,529 or \$257.76 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 along with copies of applicable property record cards where board of review comparable #2 and appellant's comparable #2 are the same property. The comparables were located within .92 of a mile from the subject and consist of a one-story and three, two-story dwellings of brick exterior construction. The homes were built between 1979 and 1988 and range in size from 2,434 to 3,008 square feet of living area. The comparables each have a basement, three of which have finished areas, central air conditioning, a fireplace and a garage ranging in size from 400 to 618 square feet of building area. The comparables sold from August 2015 to April 2016 for prices ranging from \$675,000 to \$720,000 or from \$235.21 to \$277.32 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject' 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 nine comparable sales, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #3 and #6 due to differences in dwelling size and/or location from the subject property. The Board has given reduced weight to board of review comparable #3 which is a one-story dwelling and differs in design from the subject's two-story style.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #4 and #5 along with board of review comparable sales #1, #2 and #4, where there is one common property presented by the parties. These five most similar comparables sold between August 2015 and December 2016 for prices ranging from \$650,000 to \$720,000 or from \$211.45 to \$251.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$715,529 or \$257.76 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value and above

the range on a per-square-foot basis which appears to be logical given that the subject dwelling is smaller than the best comparables in the record. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. The subject property has several similarities in particular to board of review comparable #1 which sold in August 2015 for \$251.57 per square foot of living area. With adjustments considered for finished basement area and date of sale, the Board finds 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:

November 17, 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

Mark Beintema, 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