



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

APPELLANT: Jason Stancliff
DOCKET NO.: 17-02285.001-R-1
PARCEL NO.: 16-29-321-018

The parties of record before the Property Tax Appeal Board are Jason Stancliff, 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: \$45,846
IMPR.: \$221,354
TOTAL: \$267,200

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 3,354 square feet of living area. The dwelling was built in 1997. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached two-car garage with 505 square feet of building area. 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 eight comparable sales improved with two-story dwellings with wood siding or brick exterior construction that range in size from 2,792 to 3,540 square feet of living area. The homes were constructed from 2001 to 2012. Each comparable has a basement with three having finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 400 to 651 square feet of building area. These properties

sold from February 2016 to May 2017 for prices ranging from \$635,000 to \$920,000 or from \$213.28 to \$269.74 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$242,582.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$308,582. The subject's assessment reflects a market value of \$930,866 or \$277.54 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 improved with two-story dwellings with wood siding exteriors ranging in size from 3,096 to 3,591 square feet of living area. The dwellings were built from 1999 to 2005. Each comparable has a basement with three having finished area, central air conditioning, one fireplace and an attached garage ranging in size from 441 to 846 square feet of building area. The sales occurred from October 2015 to October 2017 for prices ranging from \$880,900 to \$980,000 or from \$269.72 to \$284.53 per square foot of living area, including land. Board of review sale #3 was the same property as appellant's comparable #8. The board of review requested the assessment be sustained.

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 record contains eleven comparable sales submitted by the parties to support their respective positions. All the comparables are relatively similar to the subject in location, style, size and features with the exception five have finished basement area, unlike the subject's unfinished basement. Additionally, each comparable is newer than the subject property. The Board finds the best comparables in the record to be appellant's comparables #1, #3, #4, #5 and #6 as well as board of review sale #2. These properties sold from March 2016 to October 2017 for prices ranging from \$635,000 to \$900,000 or from \$213.28 to \$274.47 per square foot of living area, land included. These dwellings were built from 2002 to 2009 while the subject dwelling was built in 1997. The subject's assessment reflects a market value of \$930,866 or \$277.54 per square foot of living area, including land, which is above the range established by the best comparable sales in this record and is excessive considering the subject's age relative to these properties. The Board gives less weight to the remaining comparables due to finished basement area and age. 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: 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

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