



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

APPELLANT: Kenneth Schwartz  
DOCKET NO.: 17-02297.001-R-1  
PARCEL NO.: 16-32-312-037

The parties of record before the Property Tax Appeal Board are Kenneth Schwartz, 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:** \$73,457  
**IMPR.:** \$191,331  
**TOTAL:** \$264,788

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 single-family dwelling of brick exterior construction with 3,803 square feet of living area. The dwelling was built in 1991. Features of the home include an unfinished basement, central air conditioning, one fireplace and a three-car attached garage with 792 square feet of building area. The property is 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 five comparable sales improved with two-story structures of brick exterior construction that range in size from 3,229 to 4,554 square feet of living area. The dwellings were built from 1985 to 1998. Each comparable has an unfinished basement, central air conditioning, one fireplace and one or two attached garages ranging in size from 432 to 782 square feet of building area. These properties sold from December 2015 to March 2017 for

prices ranging from \$571,000 to \$790,000 or from \$173.47 to \$197.28 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$253,508.

The board of review submitted its "Board of Review Notes on Appeal" and a memorandum in support of its contention of the correct assessment. A copy of the board of review decision disclosed the total assessment for the subject of \$270,885. The subject's assessment reflects a market value of \$817,149 or \$214.87 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.

The board of review submitted a written statement explaining the Property Tax Appeal Board issued a decision reducing the assessment of the subject property for the 2016 tax year in Docket No. 16-03363.001-R-1 to \$254,775. It also explained that 2015 was the beginning of the general assessment cycle, which includes the 2017 tax year. Additionally, for the 2017 tax year a township equalization factor of 1.0393 was applied. The board of review asserted that applying the equalization factor to the assessment as established by the decision of the Property Tax Appeal Board for the 2016 tax year results in an assessment for the 2017 tax year of \$264,788 as required by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

In further support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with 2-story dwellings that range in size from 3,208 to 3,801 square feet of living area. The homes were built from 1988 to 1993. Each comparable has a basement with one being finished, central air conditioning, one fireplace and a garage ranging in size from 484 to 880 square feet of building area. The sales occurred from March 2015 to May 2018 for prices ranging from \$700,000 to \$810,000 or from \$197.52 to \$252.49 per square foot of living area, including land. 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is warranted.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash

value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year under Docket No. 16-03363.001-R-1 in which a decision was issued reducing the subject's assessment to \$254,775. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that 2016 and 2017 tax years are in the same general assessment period and an equalization factor of 1.0393 was applied in West Deerfield Township in 2017. Furthermore, the decision of the Property Tax Appeal Board for the 2016 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board finds the assessment as established by decision for the 2016 tax year should be carried forward to the 2017 tax year subject only to the equalization factor applied in 2017. For these reasons the Property Tax Appeal Board finds that 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

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