



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

APPELLANT: Michael David & Jillian Leslie Levin
DOCKET NO.: 17-02921.001-R-1
PARCEL NO.: 16-28-319-018

The parties of record before the Property Tax Appeal Board are Michael David & Jillian Leslie Levin, the appellants, by attorney Huan Cassioppi Tran, of Flanagan/Bilton LLC in Chicago; 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: \$57,314
IMPR.: \$221,728
TOTAL: \$279,042

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 3,894 square feet of living area. The dwelling was constructed in 1997. Features of the home include an unfinished basement, central air conditioning, a fireplace and a two-car garage with 529 square feet of living area. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. The subject's land assessment was not contested. In support of the overvaluation argument, the appellant submitted information on one comparable sale located 0.82 of a mile from the subject property. The comparable was improved with a two-story single family dwelling of brick exterior construction containing 4,215 square feet of living area and built in 2002. The comparable has an unfinished basement, central air conditioning, a fireplace and a 651 square

foot garage. The comparable sold in April 2017 for a price of \$850,000 or \$201.66 per square foot of living area, land included.

In support of the inequity argument, the appellant submitted information on four comparables located within 0.54 of a mile from the subject and in the same neighborhood code assigned by the township assessor as the subject property. The comparables were improved with two-story single family dwellings of brick exterior construction that range in size from 3,816 to 4,436 square feet of living area. The dwellings were built from 1997 to 2004. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 529 to 768 square feet of building area. The comparables have improvement assessments that range from \$205,386 to \$238,558 or from \$50.80 to \$57.46 per square foot of living area. Based on the evidence, the appellant requested that the assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$287,540. The subject's assessment reflects a market value of \$867,391 or \$222.75 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 subject property has an improvement assessment of \$230,226 or \$59.12 per square foot of living area.

The board of review reported that the subject property was purchased in September 2015 for a price of \$830,000 or \$213.15 per square foot of living area, land included.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The comparables are located within 0.28 of a mile from the subject property. The comparables were improved with two-story single family dwellings of brick or wood siding exterior construction and were built from 1997 to 2003. Each comparable has a basement with two comparables having a finished area, central air conditioning, one fireplace and a garage ranging in size from 484 to 770 square feet of building area. The dwellings range in size from 3,690 to 4,073 square feet of living area and sold from June 2016 to July 2017 for prices ranging from \$840,000 to \$930,000 or from \$211.64 to \$248.46 per square foot of living area, land included.

In support of the contention that the subject property is equitably assessed the board of review submitted information on four equity comparables located within 0.487 of a mile and in the same neighborhood code assigned by the township assessor as the subject property. The comparables were improved with two-story single family dwellings of brick exterior construction and were built from 1997 to 2003. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 484 to 691 square feet of building area. The dwellings range in size from 3,816 to 4,073 and have improvement assessments that range from \$219,281 to \$252,781 or from \$56.28 to \$62.70 per square foot of living area. Based on the evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The taxpayer argued in part that 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 five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to board of review's comparables #2 and #3. These comparables have basements with a finished area when compared to the subject's unfinished basement.

The Board finds that the remaining comparables have varying degrees of similarity in location, age, dwelling size and other features when compared to the subject. These comparables sold in August 2016 or April 2017 for prices ranging from \$840,000 to \$899,900 or from \$201.66 to \$220.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$867,391 or \$222.75 per square foot of living area, including land, which is within the range on a total market value and above the range on a price per square foot basis established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported. Therefore, a reduction in the subject's assessment is warranted on this basis.

The appellant also contends unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in the assessment based on overvaluation, the Board finds no further 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: August 18, 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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