



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

APPELLANT: Ira Berry
DOCKET NO.: 17-03367.001-R-1
PARCEL NO.: 16-31-208-007

The parties of record before the Property Tax Appeal Board are Ira Berry, the appellant, by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman 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: \$55,621
IMPR.: \$168,705
TOTAL: \$224,326

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 wood-sided dwelling containing 3,749 square feet of living area. The dwelling was constructed in 1965 but has an effective age of 1980 due to remodeling in 1999. The home features 3-½ bathrooms, a 2,164 square foot unfinished basement, central air conditioning, a fireplace, and 642-square foot attached garage.¹ The dwelling is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, appellant's attorney submitted information on two comparable properties located within .04 of a mile from the subject property and which have the same neighborhood code as the subject. The comparables consist of two-story wood-sided

¹ Some information about the subject property was supplemented by the grid analysis and property record card submitted by the board of review.

dwellings constructed in 1965 or 1966 and containing 3,052 or 3,116 square feet of living area. The comparables have a 752 or 1,153 square foot unfinished basement, central air conditioning, a fireplace and a garage containing 462 or 420 square feet of building area. The dwellings have 2-½ or 3-½ bathrooms. The sales occurred in January 2017 and June 2016 for \$429,000 and \$522,000 or \$140.56 and \$167.52 per square foot of living area, land included, respectively. Based on these sales, the appellant requested the subject's assessment be reduced to \$192,479, reflecting a market value of \$577,495 or \$154.04 per square foot of living area, land included.

With respect to the assessment equity argument, the appellant provided information on five comparable properties located in close proximity to the subject and which have the same neighborhood as the subject property. The comparables consist of two-story brick dwellings which were constructed from 1965 to 1973 and range in size from 3,556 to 4,023 square feet of living area. Each comparable has an unfinished basement ranging in size from 1,214 to 1,747 square feet of building area, central air conditioning, one or two fireplaces and a garage containing 462 to 540 square feet of building area. Four of the dwellings have 2-½ bathrooms; one dwelling has 3-½ bathrooms. The dwellings have improvement assessments ranging from \$136,073 to \$154,969 or from \$38.27 to \$39.36 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$136,858 or \$36.51 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$237,770. The subject's assessment reflects a market value of \$717,255 or \$191.32 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 \$182,146 or \$48.59 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on four comparable sales, one of which was also submitted by the appellant.² The comparables are located in close proximity to the subject property and three of the comparables have the same neighborhood code as the subject. The dwellings were built from 1954 to 1973. Although the property record card discloses that comparable #4, which was built in 1954, was remodeled in 1995 no effective age is stated. The comparables consist of one, one-story and three, two-story brick dwellings that range in size from 3,052 to 3,556 square feet of living area. Each comparable has a basement ranging in size from 720 to 1,536 square feet of building area, two of which have 225 or 446 square feet of finished area. Three comparables have central air conditioning. Each comparable has a fireplace and a garage containing 462 or 700 square feet of building area. The comparables have 2, 2-½ or 3-½ bathrooms. The sales occurred from June 2015 to February 2018 for prices ranging from \$670,000 to \$730,000 or from \$196.85 to \$227.06 per square foot of living area, land included.

² Although board of review comparable #1 is the same property as appellant's comparable #1, the appellant utilized a January 2017 sale for \$429,000 while the board of review utilized a February 2018 sale for \$670,000. The appellant's grid analysis shows the property had an unfinished basement at time of sale. The grid analysis submitted by the board of review shows that the dwelling has 225-square feet of basement finished area and, according to the property record card submitted by the board of review, a building permit was issued in 2017 to finish the basement.

In support of the assessment equity argument, the board of review provided information on four equity comparables. The dwellings, only one of which has the same neighborhood code as the subject, are located from .144 to .485 of a miles from the subject property. The comparables are improved with two-story brick dwellings which were built from 1965 to 1975 and range in size from 3,420 to 3,580 square feet of living area. Each comparable has 2-½ bathrooms, an unfinished basement ranging in size from 1,117 to 2,212 square feet of building area, central air conditioning, one fireplace, and a garage ranging in size from 437 to 890 square feet of building area. According to the property record cards submitted by the board of review, comparables #2 and #3 were remodeled in 1999 and 2003, respectively, but no effective ages were provided. These comparables have improvement assessments ranging from \$162,228 to \$191,994 or from \$46.77 to \$53.90 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Appellant's counsel submitted a rebuttal arguing that three of the board of review's four equity comparables are located in a different neighborhood than the subject and two of the board of review's comparable sales have finished basements dissimilar to the subject. He further argued the best comparables in the record were appellant's comparables as they are more similar to the subject in location, age, size, layout and physical condition.

Conclusion of Law

The appellant asserted assessment inequity with respect to the improvement assessment as one of the bases of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellant met this burden and a reduction in the assessment is warranted on the grounds of lack of uniformity.

The parties provided nine equity comparables for consideration by the Board. The Board gave less weight to board of review comparables #1 through #3 which are located in a different neighborhood than the subject. The remaining six comparables have varying degrees of similarity to the subject but overall were similar to the subject in style, location, dwelling size, age and most features, although all were of brick exterior construction superior to the subject. The comparable properties have improvement assessments that range from \$136,073 to \$162,228 or from \$38.27 to \$47.44 per square foot of living area. The subject property has an improvement assessment of \$182,146 or \$48.59 per square foot of living area, which falls above the range established by equity comparables submitted by the parties on an overall basis but within the range on a per square foot basis, which is logical given that five of the six comparables are somewhat smaller dwellings when compared to the subject. After making adjustments to the comparables for their superior brick exteriors and other difference from the subject in features such as bathroom count, basement size and/or garage size, the Property Tax Appeal Board finds that a reduction in the subject's improvement assessment is justified.

The appellant also contended 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The parties submitted a total of five comparable sales with varying degrees of similarity to the subject to support their respective positions before the Property Tax Appeal Board as one comparable was submitted by both parties. Three of the comparables sold in 2015 or 2018 so their sales are dated relative to the January 1, 2017 assessment date at issue. Some of the comparables were smaller in dwelling size, garage size and/or basement size when compared to the subject while others differ from the subject in age, bathroom count and/or basement finish.

Despite the poor quality of the comparables submitted for the Board's consideration, the Board finds that board of review comparables #2 and #4 were the best comparables submitted in the record in terms of location, size and most features. These comparables sold in July 2015 and September 2017 for \$700,000 and \$725,000 or \$196.85 and \$208.87 per square foot of living area, land included, respectively. The subject's adjusted assessment reflects an estimated market value of \$676,700 or \$180.50 per square foot of living area, land included, which is below the value of the best comparable sales submitted for the Board's consideration. After considering adjustments to the comparables for any differences from the subject, the Board finds the subject's assessed value appears to be supported and 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

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