



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

APPELLANT: Jeff Goldman  
DOCKET NO.: 17-03592.001-R-1  
PARCEL NO.: 16-29-211-005

The parties of record before the Property Tax Appeal Board are Jeff Goldman, 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 **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:** \$49,818  
**IMPR.:** \$268,663  
**TOTAL:** \$318,481

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 3,676 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 495 square foot garage. The property has a 10,112 square foot site and 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 four comparable sales located in the same neighborhood as the subject and from .27 to .47 of a mile from the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,424 to 3,803 square feet of living area. The dwellings were constructed from 2001 to 2009. Each comparable features a full or partial basement with one having finished area, central

air conditioning, one fireplace and a garage ranging in size from 473 to 681 square feet of building area. These properties sold from November 2015 to March 2016 for prices ranging from or from \$631,500 to \$755,000 or from \$177.64 to \$216.12 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$242,886.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$318,481. The subject's assessment reflects a market value of \$960,727 or \$261.35 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 asserted the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year in Docket No. 15-02436.001-R-1 in which the subject's assessment was reduced to \$287,924. The board of review indicated that 2015 was the first year of the general assessment cycle in West Deerfield Township where the subject property is located. It further explained that the equalization factor for West Deerfield Township for 2016 was 1.0643 and the township equalization factor for 2017 was 1.0393. The board of review explained that pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the 2016 and 2017 equalization factors were applied to the 2015 assessment as determined by the Property Tax Appeal Board to arrive at the 2017 assessment of \$318,481.

In further support of the assessment the board of review provided a grid analysis and property record cards of four comparable sales located in the same neighborhood as the subject and from .11 to .31 of a mile from the subject property. The comparables have sites ranging in size from 9,000 to 10,500 square feet of land area. The comparables were improved with two-story dwellings brick or wood siding exterior construction ranging in size from 3,411 to 3,800 square feet of living area. The dwellings were constructed from 2001 to 2006. Each comparable features a full basement with two having finished area, central air conditioning, one fireplace and a garage ranging in size from 440 to 691 square feet of building area. These properties sold from January 2016 to June 2018 for prices ranging from \$920,000 to \$974,500 or from \$253.68 to \$269.72 per square foot of living area, including land.

Based on this evidence the board of review requested the subject's assessment be sustained.

In rebuttal the appellant submitted a copy of a Memorandum Order issued by the Circuit Court of the Nineteenth Judicial Circuit Lake County, Illinois in the matter of *Abtahi v. Property Tax Appeal Board*, 18 MR 1116, May 29, 2019. The appellant contends this Order stands for the proposition that allows for the review of evidence pertaining to any tax year within a quadrennial to be contested to the extent the taxpayer/appellant has presented adequate evidence of value to suggest that the assessment overvalues the property.

The appellant's counsel also asserted that board of review comparables #1 and #2 sold in May and June 2018, "post lien date" at a time after the lien date and should be given no weight and board of review comparables #3 and #4 have wood siding exteriors, whereas the subject has brick and both have finished basement areas, whereas the subject has no finished basement areas.

### 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 not warranted.

As an initial point, the Property Tax Appeal Board finds that the circuit court order referenced by the appellant is not precedent but is only controlling for that particular decision on administrative review before the circuit court.

Second, 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 2015 tax year under Docket No. 15-02436.001-R-1 in which a decision was issued reducing the subject's assessment to \$287,924. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2015 and 2017 tax years are within the same general assessment period and equalization factors of 1.0643 and 1.0393 were applied in West Deerfield Township in 2016 and 2017, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2015 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's finds the assessment as established by decision for the 2015 tax year should be carried forward through the 2017 tax year subject only to the equalization factors applied in 2016 and 2017, which is what is reflected by the final decision issued by the Lake County Board of Review. The Board finds the 2017 assessment established by the board of review follows the dictates of section 16-185 of the Property Tax Code.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains eight sales submitted by the parties to support their respective arguments. The Board gives less weight to appellant's comparables #1 and #2 as well as board of review comparables #1 and #2 as these properties have sale dates in 2015 and 2018 which are less proximate in time to the lien date at issue than the other comparables in the record. The four remaining comparables have varying degrees of similarity to the subject in dwelling size, exterior construction, age and features. These properties sold from January 2016 to June 2016

for prices ranging from \$740,000 to \$964,000 or from \$213.28 to \$269.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$960,727 or \$261.31 per square foot of living area, land included, which is within the range established by the best comparable sales in this record. After considering necessary adjustments to the comparable sales for differences when compared to the subject, the Board finds the comparables demonstrate the subject property is not overvalued for assessment purposes.

For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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



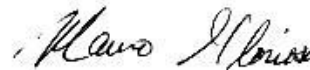
Member

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: July 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jeff Goldman, by attorney:  
Glenn S. Guttman  
Rieff Schramm Kanter & Guttman  
100 North LaSalle Street  
23rd Floor  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085