



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

APPELLANT: Greg Danzinger
DOCKET NO.: 17-03606.001-R-1
PARCEL NO.: 16-34-105-013

The parties of record before the Property Tax Appeal Board are Greg Danzinger, the appellant, by attorney Steven Kandelman 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: \$75,600
IMPR.: \$179,557
TOTAL: \$255,157

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 traditional style, two-story dwelling of brick and frame exterior construction with 3,446 square feet of living area. The dwelling was constructed in 1964. Features of the home include a basement with finished area, central air conditioning, a fireplace¹ and a two-car garage containing 462 square feet of building area. The property has an 11,943 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a restricted use appraisal estimating the subject has a market value of \$690,000 as of January 1, 2017. The appraisal was prepared by Kyle Van Heck, an Associate Real Estate Trainee Appraiser and David B. Schmidt, a Certified Residential Real Estate

¹ The parties differ as to the number of fireplaces the subject dwelling has. The Board finds the discrepancy will not impact the Board's decision in this appeal.

Appraiser. The purpose of the appraisal was to estimate fair market value as of the effective date for tax appeal purposes. The property rights appraised were the fee simple interest and the client was identified as Greg Danzinger. The appraisers described the subject property as in good condition upon inspection.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value using six comparables sales located from .14 to .78 of a mile from the subject property. The comparables have sites ranging in size from 11,622 to 21,780 square feet of land area. The comparables were described as traditional style dwellings of brick or brick and frame exterior construction that range in size from 2,514 to 3,992 square feet of living area and in age from 29 to 53 years old. The comparables have basements, with four having finished area. Each comparable features central air conditioning, one or two fireplaces and a two-car or a three-car garage. These properties sold from January to November 2016 for prices ranging from \$510,200 to \$787,000 or from \$193.84 to \$235.21 per square foot of living area, including land. The appraisers adjusted the comparables for differences from the subject in site size, view, age, condition, room count, gross living area, finished basement area and features to arrive at adjusted prices ranging from \$627,658 to \$719,975. Based on this data the appraisers arrived at an estimated market value of \$690,000 as of January 1, 2017. The appellant requested the subject's assessment be reduced to \$229,977.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$255,157. The subject's assessment reflects a market value of \$769,704 or \$223.36 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 response to the appellant's evidence, the board of review submitted a memorandum critiquing the appellant's appraisal. The board of review stated that according to assessment records, the subject dwelling was expanded in 2007 to include a second-floor addition with a permit value of \$250,000. The following year, 2008, the basement was remodeled. In 2014, the subject was remodeled with a permit value of \$57,000, and in August 2016 the subject was expanded again. The board of review noted that the appraiser did not discuss these significant recent improvements in the appellant's appraisal report. The board of review also argued that the appraiser's comparable #2 is the only property located in the subject's immediate development with the remaining five comparables chosen by the appraiser are located in different neighborhoods and from .25 to .75 of a mile in distance from the subject.

In support of the subject's assessment, the board of review provided four gridded comparables sales located from .15 to .23 of a mile from the subject and within the same subdivision as the subject property. The comparables have sites ranging in size from 12,691 to 12,867 square feet of land area. The comparables are described as two-story dwellings of brick exterior construction that range in size from 3,048 to 3,294 square feet of living area. The dwellings were constructed in either 1964 or 1967. The comparables have basements, with one having finished area. Each comparable features central air conditioning, one fireplace and a garage ranging in size from 462 to 552 square feet of building area. These properties sold from December 2015 to June 2017 for prices ranging from \$705,000 to \$837,000 or from \$214.03 to

\$261.24 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be sustained.

The appellant's counsel submitted rebuttal comments asserting that the board of review made no adjustments to its comparables. The appellant argued the Property Tax Appeal Board should give no weight to the information provided by the board of review.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal estimating the subject property had an estimated market value of \$690,000 as of January 1, 2017 and the board of review submitted four comparable sales to support their respective positions.

As to the appellant's appraisal, the Board gave little weight to the conclusion of value contained in the appellant's appraisal report. The Board finds it problematic that the appraisers did not disclose that the subject property had additions and remodeling that occurred from 2007 to August 2016. The appellant's appraisers chose four comparables that were newer in age when compared to the subject and five comparables that were located outside of the subject's neighborhood when other similar comparables located in the subject's subdivision were provided by the board of review. In addition, comparable #1 is significantly larger than the subject and comparables #2 and #5 are significantly smaller than the subject. These factors undermine the appraisers' final conclusion of value.

The Board finds the best evidence of market value to be the four comparables submitted by the board of review. These comparables are most similar to the subject in location, dwelling size, design, age and features. The properties sold from December 2015 to June 2017 for prices ranging from \$705,000 to \$837,000 or from \$214.03 to \$261.24 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$769,704 or \$223.36 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. After considering any necessary 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 supported and a reduction in the subject's assessment is not 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: September 15, 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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