



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

APPELLANT: Dale & Gail Halperin, Trustees
DOCKET NO.: 17-03782.001-R-1
PARCEL NO.: 15-16-207-007

The parties of record before the Property Tax Appeal Board are Dale & Gail Halperin, Trustees, the appellants, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, 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: \$37,413
IMPR.: \$144,912
TOTAL: \$182,325

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 wood siding exterior construction with 3,172 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full unfinished walk-out basement, central air conditioning, a fireplace and a 1,028 square foot garage. The property has a 13,504 square foot site which backs to a creek and is located in Vernon Hills, Vernon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement assessment and overvaluation¹ as the bases of the appeal. In support of these arguments, the appellants submitted three comparables located in the same neighborhood code as the subject property as

¹ The appellants' appeal petition was marked as if inequity was the basis of the appeal, however counsel for the appellants submitted a brief requesting a reduction in the subject's assessment based on overvaluation, including sales information on the three comparables as shown in the comparable assessment grid by recent sales.

assigned by the township assessor. The comparables have sites ranging in size from 6,583 to 13,068 square feet of land area which back to Rt. 45. The comparables consist of two-story dwellings of Dryvit or wood siding exterior construction ranging in size from 3,154 to 3,466 square feet of living area. The dwellings were constructed in either 1997 or 1998. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces and a garage containing 504 or 1,003 square feet of building area. The comparables sold from June 2015 to June 2017 for prices ranging from \$525,000 to \$575,000 or from \$164.94 to \$168.04 per square foot of living area including land. The comparables have improvement assessments ranging from \$150,805 to \$169,371 or from \$47.81 to \$49.94 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$198,942. The subject's assessment reflects a market value of \$574,670 or \$181.17 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 has an improvement assessment of \$153,090 or \$48.26 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables located within the same neighborhood assessment code as the subject property as assigned by the township assessor. The comparables are improved with two-story dwellings of brick, Dryvit or wood siding exterior construction ranging in size from 3,082 to 3,298 square feet of living area. The dwellings were constructed from 1996 to 1998. The comparable each feature a basement with four having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 759 square feet of building area. The comparables have improvement assessments ranging from \$153,469 to \$164,261 or from \$47.90 to \$52.08 per square foot of living area.

The board of review failed to provide any sales data in order to address the appellants' overvaluation argument.

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

Conclusion of Law

The appellants contend in part 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted on this basis.

The Board finds the only evidence of market value in the record to be the appellants' comparables. These properties were similar to the subject in dwelling size, design and age but have varying degrees of similarity in features when compared to the subject. Additionally, each comparable backs to Rt. 45 unlike the subject which backs to a creek. The comparables sold

from June 2015 to June 2017 for prices ranging from \$525,000 to \$575,000 or from \$164.94 to \$168.04 per square foot of living area, including land. The subject's total assessment reflects a market value of \$574,670 or \$181.17 per square foot of living area, including land which falls within the overall price range but above the range established by the only comparable sales in this record on a square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessment is warranted.

The appellants also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The record contains eleven assessment equity comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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



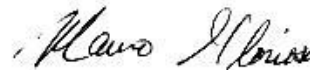
Member

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

Dale & Gail Halperin, Trustees, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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