



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

APPELLANT: Edward Deegan
DOCKET NO.: 17-03798.001-R-1
PARCEL NO.: 12-21-101-004

The parties of record before the Property Tax Appeal Board are Edward Deegan, the appellant, 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 **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: \$86,268
IMPR.: \$80,138
TOTAL: \$166,406

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 1.5-story dwelling of wood siding exterior construction with 1,691 square feet of living area. The dwelling was constructed in 1932. Features of the home include a partial basement with finished area, a fireplace and a 400 square foot detached garage. The property has a 6,628 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.70 of a mile from the subject property. The comparables have sites that have either 6,250 or 6,350 square feet of land area and are improved with one 1.5-story, one 1.75-story and one 2-story dwellings of brick exterior construction that range in size from 1,536 to 1,851 square feet of living area. The homes were built from 1925 to 1940. Each comparable has a basement, one with finished area and a

detached garage that range in size from 260 to 440 square feet of building area. One comparable has central air conditioning and two comparables each have one fireplace. The comparables sold from January 2015 to December 2016 for prices ranging from \$340,000 to \$470,000 or from \$205.81 to \$253.61 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$128,579.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,406. The subject's assessment reflects a market value of \$501,979 or \$296.85 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 support of its contention of the correct assessment the board of review submitted information on three comparable sales located within approximately 0.58 of a mile from the subject property. The comparables have sites with 6,250 square feet of land area and are improved with one 1.5-story, one 1.75-story and one 2-story dwellings of wood or aluminum siding exterior construction that range in size from 1,452 to 1,721 square feet of living area. The homes were built from 1910 to 1930. Each comparable has an unfinished basement and a detached garage that range in size from 400 to 460 square feet of building area. Two comparables each have central air conditioning, one comparable has a fireplace and two comparables each have an enclosed porch feature. The comparables sold from March 2016 to March 2017 for prices of \$450,000 or \$510,000 or from \$296.34 to \$309.92 per square foot of living area, land included.

In rebuttal, the board of review submitted Multiple Listing Service (MLS) sheets for the subject property and the three appellant's comparables. The subject's MLS sheet, dated February 2019, described the property as "stunning" and "in move in ready condition". The appellant's comparable MLS sheets describe comparable #1 as "in need of updating"; comparable #2 was described as "sold as is" and the MLS sheet for comparable #3 identified the property as a short sale. The board of review also provided the MLS sheet for a 2018 sale of the appellant's comparable #2 which reflected updates. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted six comparables for the Board's consideration. The Board gives little weight to the appellant's comparables based on information provided in MLS sheets with respect to property condition and conditions of sale which suggests a non-arm's length transaction. The Board finds the best evidence of market value to be the board of review comparables which are more similar to the subject in terms of property condition. These most similar comparables sold from March 2016 to March 2017 for prices of \$450,000 or \$510,000 or from \$296.34 to \$309.92

per square foot of living area, including land. The subject's assessment reflects a market value of \$501,979 or \$296.85 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds 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: June 16, 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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