



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

APPELLANT: John & Ruthann Showerman
DOCKET NO.: 17-03889.001-R-1 through 17-03889.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are John & Ruthann Showerman, 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 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-03889.001-R-1	16-28-309-013	\$40,627	\$137,201	\$177,828
17-03889.002-R-1	16-28-309-014	\$42,805	\$0	\$42,805

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 brick exterior construction with 2,392 square feet of living area. The dwelling was constructed in 1963. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 484 square foot attached garage. The subject has two full and one half bathroom. The subject site includes two parcels and is located in Deerfield, West Deerfield Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within 0.29 of a mile from the subject property. The comparable sites are improved with two-story dwellings of brick exterior construction that range in size from 2,108 to 2,670 square feet of living area. The homes were built in either 1957 or 1960. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage with either 440 or 504 square feet of building

area. Each comparable has two full and one half bathrooms. The comparables sold in October 2016 or July 2017 for prices ranging from \$395,000 to \$500,000 or from \$187.27 to \$204.88 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$154,014.

The board of review submitted two "Board of Review Notes on Appeal" disclosing the total assessment for the subject's two parcels of \$220,633. The subject's assessment reflects a market value of \$665,560 or \$278.24 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 0.42 of a mile from the subject property. The comparables have sites that range in size from 10,125 to 12,690 square feet of land area and are improved with two-story dwellings of brick exterior construction that range in size from 2,309 to 2,511 square feet of living area. The homes were built from 1959 to 1966. Each comparable has a basement, one with finished area central air conditioning one fireplace and a garage ranging from 440 to 484 square feet of building area. Two of the comparables have two full and one half bathrooms while one comparable has three full bathrooms. The comparables sold from September 2016 to September 2018 for prices ranging from \$605,000 to \$650,000 or from \$240.94 to \$280.78 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 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 with only one of the comparables having a finished basement similar to the subject. The Board gives reduced weight to the board of review comparable #1 due to higher bathroom count relative to the subject. The Board gives less weight to the board of review comparable #3 for a 2018 sale date which occurred after the subject's January 1, 2017 assessment date and is less indicative of the subject's estimated market value. The Board finds the best evidence of market value to be appellants' comparables along with board of review comparable #2 which are more similar to the subject in age, location, dwelling size, bathroom count and most features. Three of these most similar comparables lack a finished basement which is present in the subject property, suggesting an upward adjustment to the comparables. These most similar comparables sold from September 2016 to July 2017 for prices ranging from \$395,000 to \$650,000 or from \$187.38 to \$280.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$665,560 or \$278.24 per square foot of living area, including land, which falls above the range of overall market value and within the range of price per square foot established by the best comparable sales in this record. After considering adjustments to the comparables for

differences with the subject, where the subject has superior finished basement area when compared to the best comparables, the Board finds a preponderance of the evidence does not support a reduction in the subject's assessment.

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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