



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

APPELLANT: Brian Schurgin  
DOCKET NO.: 18-01210.001-R-1  
PARCEL NO.: 16-34-105-025

The parties of record before the Property Tax Appeal Board are Brian Schurgin, the appellant, by attorney Abby L. Strauss of Schiller Strauss & Lavin PC 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:** \$80,471  
**IMPR.:** \$206,396  
**TOTAL:** \$286,867

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 2018 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 is improved with a two-story dwelling of brick construction with 4,091 square feet of living area. The dwelling was constructed in 1967 but has an effective age of 1977. Features of the home include a partial basement that is partially finished, central air conditioning, one fireplace and a two-car attached garage. The property has a 12,905 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 information on three comparable sales improved with two-story dwellings with brick exteriors that range in size from 3,392 to 4,136 square feet of living area. The dwellings were built from 1965 to 1977 and are reported to have effective ages ranging from 1971 to 1980. Each comparable has a basement that is partially finished, central air conditioning, one fireplace and an attached garage with either 504 or 506 square feet of building

area. These properties have sites ranging in size from 19,766 to 21,217 square feet of land area and are located within .40 of a mile from the subject property. The sales occurred from December 2016 to August 2018 for prices ranging from \$620,000 to \$725,000 or from \$170.07 to \$182.78 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$240,035.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$286,867. The subject's assessment reflects a market value of \$867,192 or \$211.98 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings with wood siding or brick exteriors ranging in size from 3,111 to 4,538 square feet of living area. The homes were built in 1964 to 2006. The board of review stated that the subject dwelling has an effective age of 1977 based on a \$300,000 addition and interior remodeling in 2002. Each comparable has a basement with two having finished area, central air conditioning, one fireplace and a garage ranging in size from 442 to 684 square feet of building area. The comparables have sites ranging in size from 11,905 to 20,039 square feet of land area and are located within approximately .36 of a mile from the subject property. Each comparable has the same assessment neighborhood code as the subject property. The sales occurred from August 2016 to April 2018 for prices ranging from \$715,000 to \$1,225,000 or from \$204.94 to \$296.68 per square foot of living area, including land.

In rebuttal the board of review pointed out that each of the appellant's comparables is located in a different neighborhood than the subject property.

The board of review requested the assessment be sustained.

### **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 record contains seven sales submitted by the parties to support their respective positions. The Board gives most weight to the board of review comparables based on being located in the same assessment neighborhood as the subject property even though board of review comparables #3 and #4 are significantly smaller than the subject dwelling and board of review comparable #2 is significantly newer than the subject dwelling. These four comparables sold for prices ranging from \$715,000 to \$1,225,000 or from \$204.94 to \$296.68 per square foot of living area, including land. The board of review comparable most similar to the subject in size sold for a price of \$1,225,000 or \$296.68 per square foot of living area, however, this property is improved with a dwelling that is newer than the subject dwelling, which would require a downward

adjustment. Board of review comparable #1, that sold for \$930,000 or \$204.94 per square foot of living area, including land, which would require an upward adjustment for the lack of finished basement area in relation to the subject's partially finished basement. Board of review comparables #3 and #4 would require overall upward adjustments to their prices due to size and the fact that comparable #3 has an unfinished basement. The subject's assessment reflects a market value of \$867,192 or \$211.98 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight is given the appellant's comparables due to location. Board of review comparables #3 and #4 are similar to appellant's comparable #3 in size, however, their prices are approximately 18% and 42 % higher than the appellant's comparable #3 on a square foot basis, respectively, indicating the subject's neighborhood is superior to the neighborhood associated with the appellant's comparables. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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: November 17, 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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