



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

APPELLANT: Charles Gilbert
DOCKET NO.: 18-01211.001-R-1
PARCEL NO.: 16-34-106-014

The parties of record before the Property Tax Appeal Board are Charles Gilbert, 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: \$73,105
IMPR.: \$126,004
TOTAL: \$199,109

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 consists of a two-story dwelling of brick exterior construction with 2,760 square feet of living area. The dwelling was constructed in 1964. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached garage with 484 square feet of building area. The property has a 15,333 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 2,542 to 3,052 square feet of living area. The dwellings were built from 1964 to 1966. Each comparable has a basement with two being partially finished, central air conditioning, one or two fireplaces and an attached garage ranging in size from 462 to 576 square feet of building area. These properties have sites ranging in size

from 11,453 to 18,291 square feet of land area and are located within .31 miles of the subject property. The sales occurred in February 2018 and May 2018 for prices ranging from \$450,000 to \$545,000 or from \$159.40 to \$198.76 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$164,102.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,109. The subject's assessment reflects a market value of \$601,901 or \$218.08 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 five comparable sales improved with two-story dwellings with brick exteriors ranging in size from 2,437 to 3,111 square feet of living area. The homes were built from 1962 and 1965. Each comparable has a basement with three having finished area, central air conditioning, one fireplace and an attached garage ranging in size from 462 to 552 square feet of building area. The comparables have sites ranging in size from 8,853 to 18,487 square feet of land area and are located within approximately .29 miles from the subject property. The sales occurred from August 2016 to March 2018 for prices ranging from \$575,000 to \$807,500 or from \$235.95 to \$259.56 per square foot of living area, including land.

In rebuttal, the board of review indicated that appellant's sale #1 had no Multiple Listing Service (MLS) market exposure. According to a copy of the Property Detail report, this property was last exposed in the MLS in March 1996. The board of review provided a copy of the MLS listing for appellant's comparable #2 describing the property as a "great opportunity" as the seller's purchased the home two years ago, did extensive updating and are being transferred. The board of review also provided copies of the MLS listings associated with the sale of the property in February 2018 for a price of \$486,000 and the resale in December 2018 for a price of \$740,000, after the home had been remodeled.

Based on this evidence 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 eight sales submitted by the parties to support their respective positions. All the comparables are relatively similar to the subject property in location, style, age, construction and features with the exception that five of the comparables have partial finished basements while the subject has an unfinished basement area. The comparables sold for prices ranging from \$450,000 to \$807,500 or from \$159.40 to \$259.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$601,901 or \$218.08 per square foot of

living area, including land, which is well within the range established by the comparable sales in this record. 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Charles Gilbert, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

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