



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

APPELLANT: Helene Zats
DOCKET NO.: 18-01277.001-R-1
PARCEL NO.: 16-20-202-023

The parties of record before the Property Tax Appeal Board are Helene Zats, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$121,181
IMPR.: \$327,816
TOTAL: \$448,997

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 wood siding exterior construction with 6,987 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 1,251 square foot garage. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales with varying degrees of similarity to the subject in location, design, dwelling size, age and features. The comparables sold from January to August 2017 for prices ranging from \$765,000 to \$1,218,000 or from \$148.93 to \$188.66 per square foot of living area, including land. Based on this evidence, the appellant 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 \$448,997. The subject's assessment reflects a market value of \$1,357,307 or \$194.26 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 a decision from the Property Tax Appeal Board pertaining to the subject property for the prior 2016 tax year under Docket Number 16-02250.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision based on an agreement by the parties lowering the subject's assessment to \$430,640. The board of review argued that the subject's assessment for the 2018 tax year was calculated by applying the 2017 and 2018 equalization factors of 1.0393 and 1.0032, respectively, to the Property Tax Appeal Board's 2016 decision, as provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the subject's 2018 assessment would be \$448,997, which is equal to the subject's current assessment of \$448,997.

The board of review also submitted information on four comparable sales with varying degrees of similarities to the subject in location, design, age, dwelling size and features. The comparables sold from July 2015 to February 2018 for prices ranging from \$830,000 to \$1,136,000 or from \$196.94 to \$305.04 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

First, the Property Tax Appeal Board finds the subject property was the matter of an appeal before the Board for the 2016 tax year under Docket Number 16-02250.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision reducing the subject's assessment to \$430,640 based on an agreement by the parties. The Property Tax Appeal Board takes notice that Lake County's quadrennial general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash

value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2016 through 2018 tax years are within the same general assessment period. The Board finds the record shows equalization factors of 1.0393 and 1.0032, respectively, for tax years 2017 and 2018 were applied in West Deerfield Township. The record contains no evidence showing the Board's 2016 decision was reversed or modified upon review and there was no evidence that the subject property sold in an arm's-length transaction establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2016 decision results in an assessment of \$448,997 ($\$430,640 \times 1.0393 \times 1.0032 = \$448,997$), which reflects the current assessment from the final decision issued by the Lake County Board of Review. Therefore, the Board finds the subject's current assessment of \$448,997 complies with the statutory mandate provided by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

Additionally, the record contains eight sales submitted by the parties to support their respective arguments. The Board finds neither parties' comparables are truly similar to the subject due to differences in date of sale, location, dwelling size, design, age and/or features. Nevertheless, these properties sold for prices ranging from \$765,000 to \$1,218,000 or from \$149.80 to \$173.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,357,307 or \$194.26 per square foot of living area, land included, which is within the range established by the comparable sales on a square foot basis but has a higher overall value due to its larger dwelling size and superior features in relation to these comparables. After considering numerous adjustments to the comparable sales for differences when compared to the subject, the Board finds the comparables demonstrate the subject property is not overvalued for assessment purposes.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

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

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