



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

APPELLANT: David Samson
DOCKET NO.: 18-01286.001-R-1
PARCEL NO.: 16-32-303-009

The parties of record before the Property Tax Appeal Board are David Samson, 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: \$58,226
IMPR.: \$174,165
TOTAL: \$232,391

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 single-family dwelling of brick construction with 3,412 square feet of living area. The dwelling was constructed in 1982. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a garage containing 528 square feet of building area. The property is located in Deerfield, 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 three comparable sales located within .16 of a mile of the subject property and within the same neighborhood code as the subject as assigned by the local assessor. The properties sold from February 2017 to June 2018 for prices ranging from \$532,500 to \$658,000 or from \$169.96 to \$187.92 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$232,391. The subject's assessment reflects a market value of \$702,512 or \$205.89 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 three comparable sales located within .396 of a mile of the subject property and within the same neighborhood code as the subject as assigned by the local assessor. The properties sold from February to August 2017 for prices ranging from \$665,000 to \$690,900 or from \$230.90 to \$270.03 per square foot of living area including land. The board of review submission also included a narrative brief indicating that the subject property was the subject matter of an appeal before the Property Tax Appeal Board under Docket Number 15-01963.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$209,423 based on the agreement of the parties which the Board found fair and equitable. In its narrative brief, the board of review argued that the subject's assessment for 2018 tax year is equal to the prior Property Tax Appeal Board decision plus the equalization factors of 1.0643, 1.0393 and 1.0032 applied to the 2016, 2017 and 2018 tax years, respectively. The board of review also noted that the tax year 2015 is the beginning of a quadrennial assessment cycle which runs through the 2018 tax year.

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.

In support of their respective positions, the parties submitted six comparable sales for the Board's consideration. In addition, the board of review submitted a narrative brief along with a copy of the prior decision by the Property Tax Appeal Board lowering the subject's assessment for the 2015 tax year.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in pertinent 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. . . .
[Emphasis added.]

The Board finds that Section 16-185 of the Property Tax Code is applicable in this case and, therefore, the Board did not give any weight to the parties' comparable sales.

The Board takes notice that 2015 through 2018 tax years are in the same general assessment period in Lake County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215). The Board finds that the evidence supports that the subject property is owner-occupied as the appeal form depicts the appellant's residence address being the same as the subject property. There is no evidence that the subject property was subsequently sold in an arm's-length transaction between tax years 2015 and 2018; and the decision of the Property Tax Appeal Board under Docket Number 15-01963.001-R-1 has not been reversed or modified on review. The subject's assessment of \$232,391 reflects the 2015 Property Tax Appeal Board's decision of a total assessment of \$209,423 plus the addition of the equalization factor of 1.0643 in the 2016 tax year; 1.0393 in the 2017 tax year; and 1.0032 in the 2018 tax year. Based on this evidence, the Board finds that pursuant to Section 16-185 of the Property Tax Code, the subject's assessment is supported and, thus, no reduction in the subject's assessment is 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: April 21, 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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