



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

APPELLANT: Rachel Horwitch
DOCKET NO.: 18-01290.001-R-1
PARCEL NO.: 16-31-111-009

The parties of record before the Property Tax Appeal Board are Rachel Horwitch, 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: \$83,012
IMPR.: \$146,363
TOTAL: \$229,375

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 2,819 square feet of living area. The dwelling was built in 1995. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 500 square foot garage. The property is located in Riverwoods, 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 six comparable sales located within .37 of a mile from the subject property. Each property is improved with a two-story dwelling built from 1994 to 1996. The homes range in size from 2,708 to 3,006 square feet of living area. Features of each property include a partial or a full unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 500 to 650 square feet of building area. The sales occurred from June 2017 to October 2018 for prices ranging from \$600,000 to \$645,000 or from \$199.60 to

\$235.21 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 \$229,375. The subject's assessment reflects a market value of \$693,395 or \$245.97 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.

The board of review noted the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year in Docket No. 15-01960.001-R-1 in which the subject's assessment was reduced to \$206,706. The board of review indicated that 2015 was the first year of the general assessment cycle in West Deerfield Township, where the subject property is located. The board of review further explained that the equalization factor for West Deerfield Township for 2016 was 1.0643, for 2017 was 1.0393 and for 2018 was 1.0032. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), if the equalization factors for 2016, 2017 and 2018 were applied to the 2015 assessment as determined by the Property Tax Appeal Board, the resulting assessment for the 2018 tax year would be \$229,375, which is equal to the subject's total assessment of \$229,375.

In further support of the subject's assessment the board of review submitted a grid analysis and property record cards on three comparable sales located from .089 to .233 of a mile from the subject property. The comparables are described as two-story dwellings of wood siding exterior construction that range in size from 2,653 to 2,819 square feet of living area. The homes were constructed in 1994 or 1995. The comparables each have a full unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 500 to 659 square feet of building area. The sales occurred from January to May 2017 for prices ranging from \$680,000 to \$696,000 or from \$246.90 to \$257.07 per square foot of living area, land included.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is not warranted.

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 that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-01960.001-R-1 in which a decision was issued reducing the subject's assessment to \$206,706. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2015 and 2018 tax years are in the same general assessment period and equalization factors of 1.0643, 1.0393 and 1.0032 were applied in West Deerfield Township in 2016, 2017 and 2018, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board finds if the assessment as established by decision for the 2015 tax year is carried forward through the 2018 tax year subject only to the equalization factors applied in 2016, 2017 and 2018, pursuant to the dictates of Section 16-185 of the Property Tax Code, the subject's assessment would be \$229,375 which is equal to the board of review's final decision. The board of review requested the subject's assessment of \$229,375 be sustained, which appears appropriate when considering section 16-185 of the Property Tax Code. The Board further finds after considering the comparable sales provided by the parties, the subject's assessment is generally reflective of the property's market value as of the assessment date at issue. 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:

December 15, 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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