



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

APPELLANT: Brad Beldon
DOCKET NO.: 18-01599.001-R-1
PARCEL NO.: 16-34-312-002

The parties of record before the Property Tax Appeal Board are Brad Beldon, the appellant, by attorney Steven Kandelman of Rieff Schramm Kanter & Guttman 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: \$60,003
IMPR.: \$120,987
TOTAL: \$180,990

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 veneer construction with 2,508 square feet of living area. The dwelling was built in 1963. Features of the home include a basement that is partially finished, central air conditioning, and an attached two-car garage with 462 square feet of building area. The property has a 12,817 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 four comparable sales improved with two-story dwellings with brick exteriors that range in size from 2,467 to 2,730 square feet of living area. The dwellings were built in 1964 and 1968. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and an attached garage with either 462 or 484 square feet of building area. These properties have sites ranging in size from 12,168 to 16,502

square feet of land area and are located within .32 miles of the subject property. The sales occurred from August 2017 to August 2018 for prices ranging from \$365,000 to \$500,000 or from \$147.95 to \$202.68 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$144,246.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$180,990. The subject's assessment reflects a market value of \$547,128 or \$218.15 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 brick exteriors ranging in size from 2,167 to 2,467 square feet of living area. The homes were built from 1962 to 1964. Each comparable has a basement with three having finished area, central air conditioning, and an attached garage with either 440 or 462 square feet of building area. Two of the comparables each have one fireplace. The comparables have sites ranging in size from 12,435 to 13,684 square feet of land area and are located within approximately .21 miles from the subject property. The sales occurred from March 2017 to May 2018 for prices ranging from \$475,000 to \$590,000 or from \$213.00 to \$239.16 per square foot of living area, including land. 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, size, age, construction and features with the exception that seven of the comparables have smaller basements with less or no finished area in relation to the subject's partially finished basement area, suggesting upward adjustments would be needed to make the comparables more equivalent to the subject for this feature. Additionally, six of the comparables have one or two fireplaces while the subject has no fireplace, suggesting downward adjustments would be needed to make the comparables more equivalent to the subject for this amenity. The comparables sold for prices ranging from \$365,000 to \$590,000 or from \$147.95 to \$239.16 per square foot of living area, including land. Appellant's comparables #1 and #3 appear to be outliers with unit prices of \$147.95 and \$150.18 per square foot of living area, including land. The six remaining comparables have unit prices ranging from \$189.41 to \$239.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$547,128 or \$218.15 per square foot of living area, including land, which is within the range established by the comparable sales in this record. Based on this evidence and considering the differing features of the comparables in relation to the subject dwelling, the Board finds the assessment of the subject

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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: February 16, 2021



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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COUNTY

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