



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

APPELLANT: Steven Hoffenberg
DOCKET NO.: 18-01924.001-R-1
PARCEL NO.: 16-29-311-004

The parties of record before the Property Tax Appeal Board are Steven Hoffenberg, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$45,852
IMPR.: \$70,002
TOTAL: \$115,854

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 one-story dwelling of wood siding exterior construction with 1,232 square feet of living area. The dwelling was constructed in 1974. Features of the home include an unfinished basement, central air conditioning and a 336 square foot carport¹. 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 1.01 miles from the subject. The comparables are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,176 to 1,344 square feet of living area. The homes were built from 1959 to 1979. Each comparable has a basement, one with finished area, central

¹ Property record card for the subject indicates a 336 square foot carport present in the improvements. A Multiple Listing Service sheet for the subject which is dated in May 2019 depicts a one car attached garage.

air conditioning and a garage ranging in size from 234 to 480 square feet of building area. Two of the comparables each have one fireplace. The comparables sold from October 2016 to April 2017 for prices ranging from \$304,000 to \$320,000 or from \$226.19 to \$272.11 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$99,674.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,854. The subject's assessment reflects a market value of \$350,224 or \$284.27 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 grid analysis and property record cards on the subject and four comparable sales located within approximately 0.65 of a mile from the subject property. Board of review comparable #4 is the same sale as the appellant's comparable #1. The comparables are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,008 to 1,300 square feet of living area. The homes were built from 1925 to 1979. Each comparable has an unfinished basement. Two comparables each have central air conditioning. Two comparables each have one fireplace and three of the comparables each have a garage ranging in size from 234 to 420 square feet of building area. The comparables sold from May 2016 to April 2018 for prices ranging from \$320,000 to \$367,000 or from \$272.11 to \$327.48 per square foot of living area, land included.

The board of review also submitted a Multiple Listing Service (MLS) sheet for the May 2019 active listing of the subject property. The board of review noted that the subject property had a list price of \$450,000 and that the property is advertised as having a one-car attached garage. Other information contained in the listing describes the basement as having finished area. Both the attached garage and finished basement area differ from subject property information contained in the property record card. The Board notes that the subject's MLS listing is dated approximately 17 months later than the January 1, 2018 assessment date at issue in this appeal. Furthermore, no evidence was submitted to verify that the attached garage and finished basement features were present in the subject improvements as of January 1, 2018. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 six comparables for the Board's consideration where one comparable is common to both parties. The comparables submitted by both parties have varying degrees of similarity to the subject in terms of age, dwelling size and features along with sale dates ranging

from 2016 to 2018. The Board gave less weight to the appellant's comparable #3 which is located more distant from the subject than other comparables in the record. The Board gave less weight to the board of review comparable #1 which is approximately 49 years older than the subject and comparable #3 which is 23 years older than the subject in addition to a significantly smaller dwelling size compared to the subject.

The Board finds three comparable sales to be the best evidence of market value. These include the appellant's comparable #2, board of review comparable #2 and the common comparable. which are more similar to the subject in terms of location, age and features. These comparables sold from May 2016 to April 2017 for prices ranging from \$304,000 to \$367,000 or from \$226.19 to \$282.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$350,224 or \$284.27 per square foot of living area, including land, which falls within the overall value range and slightly higher than the price per square foot range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds a preponderance of the evidence supports the subject's assessment and a reduction 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: September 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

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

APPELLANT

Steven Hoffenberg, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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