



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

APPELLANT: Elene Gubin
DOCKET NO.: 18-02019.001-R-1
PARCEL NO.: 16-32-310-011

The parties of record before the Property Tax Appeal Board are Elene Gubin, 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: \$61,409
IMPR.: \$146,904
TOTAL: \$208,313

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 brick exterior construction with 2,884 square feet of living area. The dwelling was constructed in 1970. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 440 square foot garage. The subject property also has a 984 square foot in-ground swimming pool. The property has a 10,860 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant through counsel contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located in the same neighborhood code and within .38 of a mile from the subject property. The land sizes were not disclosed. The comparables were improved with two-story dwellings of brick exterior construction that ranged in size from 2,638 to 3,133 square feet of living area. The dwellings were constructed in 1972 or 1975. Each comparable has an unfinished basement, central air

conditioning, one fireplace and a garage that contains either 440 to 506 square feet of building area. Comparable #3 has a 555 square foot in-ground swimming pool. The comparables sold in December 2017 or June 2018 for prices ranging from \$505,000 or \$532,500 or from \$169.96 to \$193.33 per square foot of living area, land included. Based on this evidence, the appellant requested that the assessment be reduced to \$172,447 or an approximate market value of \$517,393 or \$179.40 per square foot of living area, land included, based on the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$208,313. The subject's assessment reflects a market value of \$629,725 or \$218.35 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 property record cards and information on four comparable sales located in the same neighborhood code and within .523 of a mile from the subject property. The comparables have sites ranging in size from 10,778 to 29,464 square feet of land area; the board of review noted that comparable #4 was in a flood hazard area. The comparables were improved with two-story dwellings of brick exterior construction that ranged in size from 2,806 to 2,900 square feet of living area. The dwellings were built from 1972 to 1978. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 713 square feet of building area. The comparables sold from March 2017 to October 2018 for prices ranging from \$527,000 to \$665,000 or from \$181.72 to \$230.90 per square foot of living area, land included. Based on this evidence, the board of review requested that the 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 parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the board of review's comparable #4 based on its location being in a flood hazard area unlike the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales along with the board of review comparable sales #1, #2 and #3. These comparables are similar in location, dwelling size, age and features when compared to the subject. These most similar comparables sold for prices ranging from \$505,000 to \$665,000 or from \$169.96 to \$230.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$629,725 or \$218.35 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for

differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence the Board finds 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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