



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

APPELLANT: Gary Lazar
DOCKET NO.: 19-00790.001-R-1
PARCEL NO.: 16-34-105-019

The parties of record before the Property Tax Appeal Board are Gary Lazar, the appellant, by attorney Glenn S. Guttman, 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: \$78,626
IMPR.: \$187,462
TOTAL: \$266,088

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 2019 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 4,017 square feet of living area. The dwelling was constructed in 1966 and has an effective year built of 1969. Features include a full basement with a recreation room, central air conditioning, one fireplace and a 506 square foot garage. The subject property has a 14,380 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 three comparable sales located within 2,336 feet or .44 of a mile from the subject. One comparable has the same neighborhood code and neighborhood description as the subject. The comparables consist of two-story dwellings of brick exterior construction that were built from 1963 to 1966. The dwellings range in size from 3,124 to 3,924 square feet of living area and are situated on sites that range in size from 9,720 to 17,200 square

feet of land area. Two comparables have unfinished basements and one comparable has concrete slab foundation. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 576 square feet of building area. The comparables sold from March 2018 to May 2019 for prices ranging from \$497,250 to \$560,000 or from \$139.65 to \$179.26 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 \$266,088. The subject's assessment reflects an estimated market value of \$809,024 or \$201.40 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%.

In support of the subject's assessment, the board of review submitted information on four comparable sales that have the same neighborhood code and neighborhood description as the subject. The comparables consist of two-story dwellings of wood siding, brick, or brick and wood siding exterior construction that were built from 1964 to 1967. Comparables #1, #2 and #3 have effective years built of 1977, 1974 and 1965, respectively. The dwellings range in size from 3,244 to 3,684 square feet of living area and are situated on sites that range in size from 9,470 to 20,920 square feet of land area. The comparables have basements with two having a recreation room, central air conditioning, one fireplace, and a garage ranging in size from 442 to 552 square feet of building area. The comparables sold from March 2018 to June 2020 for prices ranging from \$650,000 to \$800,000 or from \$198.78 to \$217.16 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel argued that the board of review comparables #1, #3 and #4 all sold in 2020 which is after the subject's January 1, 2019 valuation date and therefore, should not given any weight.

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 no reduction in the subject's assessment is warranted.

The record contains seven comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable #1 due to its considerably smaller dwelling size than the subject and appellant's comparable #3 which has a slab foundation in contrast to the subject's basement foundation. The Board also gave less weight to the board of review comparables #1, #3 and #4 as they sold in 2020 which is less proximate in time to the subject's January 1, 2019 valuation date and less likely to be reflective of market value.

The Board finds the best evidence of the subject's market value to be appellant's comparable #2 and board of review comparable #2 which have varying degrees of similarity to the subject age,

dwelling size, and features. However, appellant's comparable #2 is located within a different neighborhood, board of review comparable #2 has a smaller dwelling size and both comparables lacks a finished recreation room in basement. These comparables sold in December and April 2018 for prices of \$548,000 and \$715,000 or for \$139.65 and \$216.74 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$809,024 or \$201.40 per square foot of living area, including land, which falls above on an overall price basis of the best comparable sales in this record but between on a price per square foot basis. After considering adjustments to the comparables for differences in dwelling size, location, and finished basement area when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction 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: July 20, 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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