



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

APPELLANT: Ed & Constance Hall
DOCKET NO.: 19-00885.001-R-1
PARCEL NO.: 16-34-313-008

The parties of record before the Property Tax Appeal Board are Ed & Constance Hall, the appellants, 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: \$57,895
IMPR.: \$85,550
TOTAL: \$143,445

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 and frame exterior construction with 2,164 square feet of living area. The dwelling was constructed in 1964. Features include an unfinished basement, central air conditioning, one fireplace and a 420 square foot garage. The subject property has a 13,540 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within 1,185 feet from the subject. Two comparables have the same neighborhood code as the subject. The comparables consist of two-story dwellings of brick or brick and frame exterior construction that were built in 1962 or 1964. The dwellings range in size from 2,083 to 2,768 square feet of living area. Comparables #1 and #2 are situated on sites of 16,500 and 39,100 square feet of land area,

respectively. The appellants did not report the lot size for comparable #3. Each comparable has a basement, with one having a recreation room. Other features of each comparable include central air conditioning, one fireplace, and a garage ranging in size from 462 to 506 square feet of building area. The comparables sold from April 2018 to August 2019 for prices ranging from \$310,000 to \$365,000 or from \$130.06 to \$148.82 per square foot of living area, including land. Based on this evidence, the appellants 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 \$143,445. The subject's assessment reflects an estimated market value of \$436,136 or \$201.54 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 six comparable sales that are located within the same neighborhood code as the subject and within 1,157 feet from the subject. The comparables consist of two-story dwellings of brick or brick and frame exterior construction that were built from 1962 to 1964. Comparables #1, #5 and #6 have effective ages of 1966, 1978 and 1972, respectively. The dwellings range in size from 2,167 to 2,576 square feet of living area and are situated on sites that range in size from 11,970 to 13,680 square feet of land area. The comparables have basements with five having a recreation room. Other features of each comparable include central air conditioning and a garage ranging in size from 440 to 462 square feet of building area. Three comparables each have a fireplace. Comparable #1 has a plaster liner pool. The comparables sold from March 2017 to March 2019 for prices ranging from \$475,000 to \$542,000 or from \$202.68 to \$239.16 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellants' counsel submitted a rebuttal brief critiquing the board of review comparables.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains nine comparable sales for the Board's consideration. The Board gave less weight to appellants' comparable #2 for its considerably larger site size when compared to the subject. Reduced weight was given to appellants' comparable #2 because the appellants' counsel failed to report the lot size so that the Board could perform a comparative analysis. The Board also gave less weight to the board of review comparables #1 through #5 as comparable #1 has a plastic liner pool unlike the subject and comparables #2 through #5 sold from March to August 2017 which are dated and less likely to be reflective of market value as of the January 1, 2019 assessment date.

The Board finds the best evidence of the subject's market value to be appellants' comparable #1 and board of review comparable #6 which sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, age, dwelling size, lot size and some features. However, both comparables each have a finished recreation room in the basement unlike the subject's unfinished basement. The two comparables sold in April 2018 and March 2019 for prices of \$365,000 and \$542,000 or for \$147.95 and \$210.40 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$436,136 or \$201.54 per square foot of living area, including land, which is bracketed 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 appellants failed to prove by a preponderance of the evidence that a reduction in the subject's assessment 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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