



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

APPELLANT: Jennifer Goldstone
DOCKET NO.: 19-00940.001-R-1
PARCEL NO.: 16-32-304-006

The parties of record before the Property Tax Appeal Board are Jennifer Goldstone, the appellant, by attorney Mary T. Nicolau, of Fox Rothschild LLP 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: \$54,934
IMPR.: \$117,537
TOTAL: \$172,471

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 single-family dwelling of frame and brick exterior construction containing 2,332 square feet of living area. The dwelling is approximately 47 years old. Features of the home include an unfinished basement, central air conditioning, and a garage containing 501 square feet of building area. The subject has a 10,800-square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation and inequity in assessment with regard to the improvement as bases of the appeal. In support of these arguments, the appellant submitted a grid analysis of four comparable properties with both sales and equity data. The comparables are located from .3 of a mile to 1.3 miles from the subject property. The comparables are improved with two-story single-family dwellings of frame and brick exterior construction ranging in size from 2,159 to 2,824 square feet of living area. The homes range in age from approximately 41 to 51 years old

and they each feature an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 440 to 581 square feet of building area. The comparables sold from November 2017 to August 2019 for prices ranging from \$430,000 to \$485,000 or from \$171.74 to \$199.17 per square foot of living area, including land. The properties have improvement assessments ranging from \$88,958 to \$116,731 or from \$36.73 to \$48.34 per square foot of living area. Appellant's counsel also submitted "Property Tax Information" sheets extracted from Lake County's website, along with a brief arguing that the comparables' "average" value per square foot of living area supports a reduction in the subject's assessment.

Based on this evidence, the appellant requested that the total assessment be reduced to \$147,701 to reflect an estimated market value of \$443,147 or \$190.03 per square foot of living area, including land, at the statutory level of assessment of 33.33%. The appellant requested a reduction in the subject's improvement assessment to \$87,767.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$172,471. The subject's assessment reflects a market value of \$524,387 or \$224.87 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$117,537 or \$50.40 per square foot of living area.

In support of its contention of the correct assessment on the overvaluation argument, the board of review submitted information on four comparable sales, three of which are located in the same assessment neighborhood code as assigned by the local assessor to the subject property. The board of review's comparable sale #4 is the same property as appellant's comparable #4. The properties are improved with two-story dwellings of brick and wood siding exterior construction that range in size from 2,318 to 2,888 square feet of living area. The dwellings range in age from approximately 41 to 46 years old and each comparable features an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 440 to 515 square feet of building area. The comparables sold from June 2018 to March 2019 for prices ranging from \$475,000 to \$585,000 or from \$196.69 to \$249.35 per square foot of living area, including land.

In support of the subject's improvement assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as assigned by the local assessor to the subject property. The properties are improved with two-story dwellings ranging in size from 2,314 to 2,335 square feet of living area. The dwellings are each either 46 or 47 years old and feature a basement, one having finished area. Each comparable also features central air conditioning, a fireplace, and a garage containing either 437 or 515 square feet of building area. The comparables have improvement assessments ranging from \$119,021 to \$127,150 or from \$50.97 to \$54.95 per square foot of living area.

The board of review submission also included property record cards for the subject and each of the parties' comparables, a copy of the Multiple Listing Service (MLS) data sheets associated with appellant's comparable sales, and a memorandum arguing, among other things, that appellant's comparable #1 sold too remote in time to the assessment date at issue, and comparable #2 is located outside the subject's Laurel Hill neighborhood.

Based on this evidence and argument, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends in part that 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 on the basis of overvaluation.

The parties submitted a total of seven comparable sales which includes the parties' common comparable to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the parties common comparable #4 based on its location outside the subject's neighborhood code and being the most distant in proximity (1.3 miles) from the subject property. For a similar reason, the Board gave less weight to appellant's comparable #2 based on its location outside the subject's Laurel Hill neighborhood. The Board also gave less weight to appellant's comparable #3 and board of review comparable #3 based on their significantly larger dwelling sizes relative to the subject. Finally, the Board gave reduced weight to appellant's comparable #1 based on its sale date in November 2017, a date less proximate in time to the subject's January 1, 2019 assessment date at issue and therefore less likely to accurately reflect the subject's market value as of the assessment date.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which are most similar to the subject in location, design, age, dwelling size, and most features. These two most similar comparables also sold most proximate in time to the subject's assessment date. The two most similar comparables in the record sold in January and March 2019 for prices of \$578,000 and \$580,000 or for \$249.35 and \$244.01 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$524,387 or \$224.87 per square foot of living area, land included, which is below the best comparable sales in the record both on an overall value basis and on a per square foot basis.

Based on the evidence in the record, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that subject property is overvalued and, therefore, no reduction in the subject's assessment is justified on the basis of overvaluation.

The taxpayer also contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 a total of eight equity comparables in support of their respective positions before the Property Tax Appeal Board. The parties' equity comparables had varying degrees of similarity to the subject in location, design, age, and most features. The Board gave less weight to the following comparables: Appellant's comparables #2 and #4 are located outside of the subject's Laurel Hill subdivision; appellant's comparable #3 has a significantly larger dwelling size when compared to the subject; and board of review comparable #2 has a finished basement area which the subject lacks.

The Board finds the best evidence of equity in assessment to be appellant's comparable #1 along with board of review comparables #1, #3, and #4. These four comparables were most similar to the subject in location, design, age, dwelling size, and most features. The four most similar equity comparables in the record have improvement assessments ranging from \$88,958 to \$127,150 or from \$41.20 to \$54.95 per square foot of living area. The subject's improvement assessment of \$117,537 or \$50.40 per square foot of living area falls within the range established by the best equity comparables in this record. After considering necessary adjustments to the comparables for differences in some features when compared to the subject, the Board finds that the subject's improvement is not inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted on the basis of lack of uniformity.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: August 24, 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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