



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

APPELLANT: Andy & Kelly Jansen
DOCKET NO.: 19-00951.001-R-1
PARCEL NO.: 16-29-209-009

The parties of record before the Property Tax Appeal Board are Andy and Kelly Jansen, 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: \$61,157
IMPR.: \$324,979
TOTAL: \$386,136

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 exterior construction with 4,162 square feet of living area. The dwelling was built in 2016. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached two-car garage with 506 square feet of building area. The property has a site with 11,880 square feet of land area and is located in Deerfield, West Deerfield Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 4,008 to 4,650 square feet of living area. The homes were built from 2001 to 2008. Each property has a full unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 462 to 852 square feet of building area. Each comparable has the same assessment neighborhood code as

the subject property with a site ranging in size from 9,150 to 20,330 square feet of land area. The sales occurred from April 2018 to May 2019 for prices ranging from \$691,500 to \$1,165,000 or from \$172.10 to \$251.57 per square foot of living area, land included. The appellants requested the subject's assessment be reduced to \$306,972.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$386,136. The subject's assessment reflects a market value of \$1,174,022 or \$282.08 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with board of review comparable #1 being the same property as appellants' comparable sale #1. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,665 to 4,631 square feet of living area. The homes were built from 2001 to 2016. Each home has a full unfinished basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 441 to 852 square feet of land area. The comparables have the same assessment neighborhood code as the subject property with sites ranging in size from 10,080 to 20,330 square feet of land area. The sales occurred from February 2018 to July 2018 for prices ranging from \$1,149,000 to \$1,250,000 or from \$251.57 to \$335.47 per square foot of living area, including land. The board of review requested the assessment be sustained.

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 a reduction in the subject's assessment is not warranted.

The record contains seven sales submitted by the parties to support their respective contentions of the correct assessment with one comparable common to both parties. The comparables are similar to the subject property in location, style, relative dwelling size, and features. Six of the dwellings are from 8 to 15 years older than the subject dwelling with only board of review comparable #4 being similar to the subject dwelling in age. The Board gives less weight to appellants' comparable sale #2 as this property appears to be an outlier with a price of \$691,500 or \$172.10 per square foot of living area, land included, in relation to the remaining sales. The six remaining comparables sold from February 2018 to May 2019 for prices ranging from \$858,450 to \$1,250,000 or from \$214.18 to \$335.47 per square foot of living area, including land. The comparable most similar to the subject in age, board of review sale #4, sold for \$303.09 per square foot of living area, land included. The subject's assessment reflects a market value of \$1,174,022 or \$282.08 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported by the comparable most similar to the subject dwelling in age. Based on this evidence the Board finds

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the assessment of the subject property as established by the board of review is correct 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: June 8, 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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