



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

APPELLANT: Michael Preston
DOCKET NO.: 19-01976.001-R-1
PARCEL NO.: 16-32-222-002

The parties of record before the Property Tax Appeal Board are Michael Preston, the appellant; 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: \$50,356
IMPR.: \$116,532
TOTAL: \$166,888

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 wood exterior construction with 2,184 square feet of living area. The dwelling was constructed in 1978. Features of the home include a full finished basement, central air conditioning, a fireplace and a 576 square foot garage. The property has a 9,200 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a restricted use appraisal report estimating the subject has a market value ranging from \$400,000 to \$425,000 as of January 1, 2019. The appraisal report reveals in pertinent part, "It should be clearly understood that the opinions and conclusions set forth in this report may not be understood properly without additional information in the appraiser's work file." In addition, the appellant's appraisers disclosed that an inspection of the subject property did not occur. The appellant's submission also included information on three comparable sales,

one of which is located within the same neighborhood code as the subject. The comparables have sites ranging in size from 7,750 to 12,600 square feet of land area that are improved with two-story dwellings of brick and wood or wood exterior construction containing from 2,134 to 3,039 square feet of living area. The homes were built between 1954 and 1978. One comparable has a full finished basement, one comparable has a partial basement that is partially finished and one comparable has a crawl-space foundation. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 530 square feet of building area. The comparables sold from April to October 2019 for prices ranging from \$431,000 to \$450,000 or from \$141.82 to \$208.53 per square foot of living area, including land.¹ The appellant's original submission included only two properties that sold in August 2018 and June 2020 for \$426,500 and \$417,500, however, both properties have dwellings that are over 400 square feet larger than the subject.

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$140,250.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,888. The subject's assessment reflects a market value of \$507,413 or \$232.33 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, one of which is located within the same neighborhood code as the subject. Three comparables have sites ranging in size from 3,000 to 10,800 square feet of land area that are improved with two-story dwellings of brick or wood exterior construction containing from 2,070 to 2,318 square feet of living area. The homes were built between 1965 and 1989. The comparables have full unfinished basements, central air conditioning, a fireplace and a garage ranging in size from 396 to 576 square feet of building area. The comparables sold from August 2018 to August 2019 for prices ranging from \$420,000 to \$578,000 or from \$202.90 to \$249.35 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal critiquing the board of review's submission and listing criticisms of the comparable properties submitted by the board of review.

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

¹ Corrections were made to the appellant's comparable sales grid based on the supporting documentation submitted by the appellant.

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.

As an initial matter regarding the appellant's restricted use appraisal report estimating the subject has a market value ranging from \$400,000 to \$425,000 as of January 1, 2019, the Board finds the appraisal lacks comparable sales evidence that is necessary for the Board to examine, and is therefore given less weight.

The record contains a total of 10 comparable sales for the Board's consideration. The Board gives less weight to the appellant's two comparables, that were included in the appellant's original submission, due to their significantly larger size when compared to the subject. The Board also gives less weight to the appellant's comparable #2 due to its significantly larger size when compared to the subject and comparable #3 due to its older age and dissimilar crawl-space foundation when compared to the subject. The Board finds the parties' remaining comparables were most similar to the subject in style, size, age and some features. However, only the board of review's comparable #1 is located within the same neighborhood code as the subject. Nevertheless, the best comparables sold from August 2018 to August 2019 for prices ranging from \$420,000 to \$578,000 or from \$200.27 to \$249.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$507,413 or \$232.33 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on the evidence in this record, 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: September 21, 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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