



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

APPELLANT: Ronnie E. Hirsch, Trustee
DOCKET NO.: 19-03078.001-R-1
PARCEL NO.: 16-31-205-025

The parties of record before the Property Tax Appeal Board are Ronnie E. Hirsch, Trustee, 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: \$56,650
IMPR.: \$97,364
TOTAL: \$154,014

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 frame and brick construction with 2,109 square feet of living area. The dwelling was constructed in 1968. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 420 square foot garage. The property has a 10,650 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement. In support of these arguments the appellant submitted three comparable properties, two of which were located within the same neighborhood code as the subject property. The comparables had lots with 10,001 or 10,250 square feet of land area that were improved with two-story dwellings of frame and brick construction. The dwellings ranged in size from 2,197 to 2,384 square feet of living area and were built in 1966. The comparables had other features with varying degrees of similarity to the subject. The comparables sold in

November 2018 or April 2019 for prices ranging from \$425,000 to \$450,000 or from \$188.76 to \$193.45 per square foot of living area, including land. The comparables had improvement assessments ranging from \$103,882 to \$115,549 or from \$45.72 to \$48.47 per square foot of living area.

The appellant wrote in a letter that, "West Deerfield Township did not utilize my comparables, accurately and supplied evidence that was out of date, from early 2018, and /or with much larger square footage than my home."

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$140,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$154,014. The subject's assessment reflects a market value of \$468,270 or \$222.03 per square foot of living area, including land, 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 \$97,364 or \$46.17 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a sales grid analysis and a separate equity grid analysis. The sales grid contained information on five comparable properties that were located within the same neighborhood code as the subject property. Three of the comparables had lots ranging in size from 10,030 to 11,300 square feet of land area. The comparables were two-story dwellings of frame or frame and brick construction and ranged in size from 2,143 to 2,331 square feet of living area. The homes were built between 1965 and 1969. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from May 2018 to August 2019 for prices ranging from \$485,000 to \$595,750 or from \$212.81 to \$255.58 per square foot of living area, including land.

The board of review's equity grid contained five comparable properties that were located within the same neighborhood code as the subject property. The comparables were two-story dwellings of brick or frame and brick construction that ranged in size from 2,070 to 2,209 square feet of living area. The homes were built between 1965 and 1972. The comparables had other features with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$99,149 to \$104,211 or from \$47.18 to \$48.62 per square foot of living area.

The board of review stated in a letter that the appellant's comparables tend to reflect the bottom of the market range for the subject's neighborhood and competing neighborhoods.

Based on this evidence 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.

The parties submitted a total of eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #3 due to its location within a different neighborhood code, when compared to the subject. The Board also gave less weight to the board of review's comparable sales #1 and #5, due to the lack of information regarding the size of their lots, which would be required for a comparative analysis with the subject property. The Board finds the parties' remaining comparable sales were most similar to the subject in location, style, age, size and most features. The best comparable sales occurred from May 2018 to August 2019 for prices ranging from \$445,000 to \$515,000 or from \$188.76 to \$233.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$468,270 or \$222.03 per square foot of living area, including land, which falls within the range established by the best sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported and no reduction in the subject's assessment is justified based on overvaluation.

The taxpayer also contends assessment inequity with respect to the subject's improvement as an alternative 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 for the Board's consideration. The Board gave less weight to the appellant's comparable #3 due to its location within a different neighborhood code, when compared to the subject. The Board finds the parties' remaining comparables were most similar to the subject in location, style, age, size and most features. These comparables had improvement assessments ranging from \$99,149 to \$115,549 or from \$45.72 to \$48.62 per square foot of living area. The subject's improvement assessment of \$97,364 or \$46.17 per square foot of living area falls below the range established by the best equity comparables on a total improvement assessment basis but within on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on assessment uniformity 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: April 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ronnie E. Hirsch, Trustee
1730 Clavinia Avenue
Deerfield, IL 60015

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085