



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

APPELLANT: Estelle Lakier
DOCKET NO.: 19-03665.001-R-1
PARCEL NO.: 16-32-303-007

The parties of record before the Property Tax Appeal Board are Estelle Lakier, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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: \$70,813
IMPR.: \$112,636
TOTAL: \$183,449

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 wood siding exterior construction with 2,754 square feet of living area. The dwelling was constructed in 1986 and is approximately 33 years old. Features of the home include a slab foundation,¹ central air conditioning, and an attached two-car garage with 576 square feet of land area. The property has a 13,200 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 information on three comparable sales improved with two-story dwellings of

¹ A copy of the subject's property record card was submitted by the board of review wherein the subject property's schematic diagram depicts the home as having a slab foundation. The description of the home provided by both the appellant and the board of review state the dwelling has both a slab foundation and 1,377 square feet of basement area, which is nonsensical.

brick exterior construction ranging in size from 3,133 to 3,748 square feet of living area. The dwellings range in age from 44 to 49 years old. It appears that the comparables have either a slab foundation or a partial basement with one having finished basement area. Each property has central air conditioning, one fireplace and an attached garage ranging in size from 440 to 600 feet of building area. The comparables have sites ranging in size from 10,798 to 14,897 square feet of land area and are located within the same assessment neighborhood code as the subject property. The sales occurred from June 2018 to June 2019 for prices ranging from \$500,000 to \$715,000 or from \$146.49 to \$190.77 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$155,233, which would reflect a market value of approximately \$465,746 when applying the statutory level of assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$183,449. The subject's assessment reflects a market value of \$557,765 or \$202.53 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 improved with two-story dwellings of brick and wood siding exterior construction ranging in size from 2,318 to 2,888 square feet of living area. The dwellings were built from 1973 to 1975. Each property has a slab foundation², central air conditioning, one or two fireplaces, and an attached garage ranging in size from 440 to 515 square feet of building area. The comparables have sites with either 9,520 or 10,800 square feet of land area and are located within the same assessment neighborhood code as the subject property. The sales occurred from April 2018 to March 2019 for prices ranging from \$575,000 to \$580,000 or from \$202.56 to \$249.35 per square foot of living area, including land. The board of review requested the assessment be sustained.

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 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 information on seven comparable sales to support their respective positions. The Board gives less weight to appellant's comparables #1 and #3 due to differences from the subject dwelling in size and foundation description. The Board gives most weight to appellant's comparable #2 and the comparables submitted by the board of review as these comparables are most similar to the subject dwelling in size as well as features with the

² A copy of the property record card for each comparable was submitted by the board of review wherein the property's schematic diagram depicts each home as having a slab foundation. The description of each comparable provided by the board of review in its grid analysis states the dwelling has both a slab foundation and basement area, which is illogical.

exception each has one or two fireplaces while the subject has no fireplace. These comparables sold for prices ranging from \$532,500 to \$585,000 or from \$169.96 to \$249.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$557,765 or \$202.53 per square foot of living area, including land, which is within the range established by the best comparable sales in this record but below the price of each of the comparables provided by the board of review. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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: November 16, 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

Estelle Lakier, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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