



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

APPELLANT: Jason Brodsky
DOCKET NO.: 19-03677.001-R-1
PARCEL NO.: 16-29-208-001

The parties of record before the Property Tax Appeal Board are Jason Brodsky, 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: \$39,055
IMPR.: \$243,750
TOTAL: \$282,805

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 is improved with a two-story dwelling of wood siding and brick exterior construction containing 3,556 square feet of living area. The dwelling was built in 2001 and is approximately 18 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached two-car garage with 400 square feet of building area. The property has a 7,320 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 four comparable sales improved with two-story dwellings of wood siding or brick exterior construction ranging in size from 3,327 to 4,018 square feet of living area. The dwellings range in age from 4 to 16 years old. Each comparable has a full basement with one having finished area, central air conditioning, one fireplace, and an attached

garage ranging in size from 440 to 712 feet of building area. The comparables have sites ranging in size from 9,151 to 11,251 square feet of land area and are located within the same assessment neighborhood code as the subject property. The sales occurred from February 2018 to May 2019 for prices ranging from \$691,500 to \$858,450 or from \$172.10 to \$225.43 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$247,438, which would reflect a market value of approximately \$742,388 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 \$282,805. The subject's assessment reflects a market value of \$859,851 or \$241.80 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 wood siding, brick or brick and wood siding exterior construction ranging in size from 3,591 to 4,060 square feet of living area. The dwellings were built from 1999 to 2005. Each property has a full basement with two having finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 462 to 846 square feet of building area. The comparables have sites ranging in size from 9,000 to 16,570 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 July 2019 for prices ranging from \$842,000 to \$1,250,000 or from \$230.31 to \$307.88 per square foot of living area, including land.

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 eight comparable sales to support their respective positions. The Board gives less weight to appellant's comparable #1 and board of review comparable #4 as the prices for these two comparables appear to be outliers in relation to the remaining sales in the record. The Board gives most weight to appellant's comparables #2 through #4 and board of review comparables #1 through #3 as these comparables are relatively similar to the subject dwelling in size as well as features with the exception three comparables have finished basement area, while the subject has an unfinished basement, and larger garages than the subject, suggesting downward adjustments to these comparables would be appropriate to make them more equivalent to the subject property. These comparables sold for prices ranging from \$750,000 to \$974,500 or from \$214.18 to \$261.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$859,851 or \$241.80 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 overall price of four of the comparables and below the price per square

foot of two of the comparables. 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

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