



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

APPELLANT: Janet Slaw
DOCKET NO.: 19-03891.001-R-1
PARCEL NO.: 16-28-412-005

The parties of record before the Property Tax Appeal Board are Janet Slaw, 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 **A Reduction** 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: \$80,341
IMPR.: \$86,359
TOTAL: \$166,700

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 one-story dwelling of brick exterior construction with 2,361 square feet of living area. The dwelling was constructed in 1951. Features of the home include a concrete slab foundation, central air conditioning, two fireplaces and a 420 square foot garage. The property has a 17,550 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 located within 3,442 feet from the subject. The comparables have sites ranging in size from 10,123 to 15,398 square feet of land area and are improved with one-story dwellings with brick exteriors ranging in size from 1,734 to 2,068 square feet of living area. The dwellings were built from 1947 to 1957. Two comparables have basements, with one having finished area. Two comparables have concrete

slab foundations. Each comparable has central air conditioning and a garage ranging in size from 300 to 504 square feet of building area. Three comparables each have a fireplace. The sales occurred from September 2017 to August 2018 for prices ranging from \$300,000 to \$367,000 or from \$173.01 to \$197.96 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced.

The board of review submitted two "Board of Review Notes on Appeal" which disclosed a total assessment of \$175,378. The subject's assessment reflects a market value of \$533,226 or \$225.85 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 five comparable sales located within 2,626 feet from the subject and the same neighborhood code as the subject. Board of review comparable #5 was submitted by the appellant as comparable #2. The comparables have sites ranging in size from 10,120 to 16,200 square feet of land area and are improved with one-story dwellings with brick or brick and wood siding exteriors ranging in size from 1,954 to 2,409 square feet of living area. The dwellings were built from 1952 to 1965. Comparable #1 has an effective age of 1972. Four comparables have basements with three having recreation rooms. One comparable has a concrete slab foundation. Each comparable has central air conditioning and a garage ranging in size from 399 to 1,000 square feet of building area. Four comparables each have one or two fireplaces. Comparable #3 has an inground swimming pool. The sales occurred from May 2018 to September 2019 for prices ranging from \$367,000 to \$586,000 or from \$177.47 to \$256.28 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight sales submitted by the parties to support their respective positions, which includes one common comparable. The Board gave less weight to appellant's comparables #2 and #3 along with board of review comparables #1, #2, #3 and #5 as all have basement foundations unlike the subject's concrete slab foundation. Additionally, board of review comparable #3 has an inground swimming pool unlike the subject.

The Board finds the best evidence of the subject's market value to be appellant's comparables #1 and #4 along with board of review comparable #4 which have similar concrete slab foundations and are relatively similar in location, age, dwelling size and features when compared to the subject. However, appellant's comparables #1 and #4 were slightly dated sales that occurred in 2017 and board of review comparable #4 has a 42% smaller lot size. Nevertheless, these comparables sold from September 2017 to May 2018 for prices ranging from \$300,000 to

\$420,000 or from \$173.01 to \$212.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$533,226 or \$225.85 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Therefore, after considering adjustments to the best comparables for their dates of sale and/or differences in lot size, dwelling size and/or features, when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction in the subject's assessment is 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

Janet Slaw, 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