



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

APPELLANT: Matthew Fierer
DOCKET NO.: 19-04537.001-R-1
PARCEL NO.: 15-35-103-012

The parties of record before the Property Tax Appeal Board are Matthew Fierer, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$21,310
IMPR.: \$56,473
TOTAL: \$77,783

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 wood siding exterior construction with 1,372 square feet of living area.¹ The dwelling was constructed in 1955 and has a reported effective age of 1969. Features of the home include a crawl space foundation and a 440 square foot garage. The property has an approximately 19,990 square foot site and is located in Deerfield, Vernon 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 located within .47 of a mile from the

¹ The Board finds the best description of the subject dwelling's size and age is found in its property record card provided by the board of review. Furthermore, the board of review explained that the description of the subject dwelling provided by the appellant included an addition that was added to the subject's assessment records for tax year 2020, which was unrefuted by the appellant.

subject property. The comparables have sites ranging in size from 20,340 to 21,999 square feet of land area and are improved with one-story dwellings of frame exterior construction ranging in size from 1,429 to 1,608 square feet of living area. The dwellings were built in 1958 or 1961 and have reported effective ages ranging from 1966 to 1975. Two comparables have central air conditioning and each comparable has a garage ranging in size from 308 to 484 square feet of building area. The properties sold from May to December 2018 for prices ranging from \$145,426 to \$220,000 or from \$96.18 to \$153.95 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$70,880, which would reflect a market value of \$212,661 or \$155.00 per square foot of living area, including land, when using 1,372 square feet of living area at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,783. The subject's assessment reflects a market value of \$236,494 or \$172.37 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 response to the appeal, the board of review asserted that the appellant's evidence reflects a new addition to the subject improvements and this addition was added to the assessment records for tax year 2020 according to the assessor notes provided during the subject's 2020 board of review appeal. The board of review provided a copy of the building permit related to tax year 2020, which disclosed the permit was issued on May 29, 2018 for demolition of a portion of the existing house and construction of a new two-story on crawl addition that includes three bedrooms, three baths and a deck with a declared value of \$250,000.

The board of review also noted that the appellant's comparable sales #1 and #2 sold as foreclosures in "as is" condition, where the appellant's comparable sale #1 was advertised as a tear down and the appellant's comparable sale #2 had multiple offers and sold above list price. The board of review asserted that both homes were rehabbed and recently sold. In support of these claims, the board of review provided copies of the Multiple Listing Service (MLS) data sheets associated with the 2018 sales of each of the appellant's comparables, as well as the 2020 MLS data sheets associated with the 2020 sales of appellant's comparables #1 and #2, which described both dwellings as having been rehabbed in 2018 and 2019, respectively.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the subject's immediate "Pekara" subdivision.² The board of review's comparables #1, #2 and #3 are the same properties as the appellant's comparables #1, #2 and #3, but the board of review reported that comparables #1 and #2 have sale dates which occurred in May and June 2020, respectively. The comparables have sites that range in size from 20,000 to 22,000 square feet of land area and are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,429 to 1,632 square feet of living area. The dwellings were each built from 1957 to 1961 and have reported effective ages that range from 1966 to 1975. Each comparable has either a crawl space or a concrete slab foundation and a

² The board of review provided property record cards for the subject and each comparable which disclosed all of the properties are located in the "Pekara" subdivision.

garage ranging in size from 308 to 864 square feet of building area. Two comparables have central air conditioning. The properties sold from December 2018 to June 2020 for prices ranging from \$220,000 to \$350,000 or from \$153.95 to \$214.46 per square foot of living area, including land.

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

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 record contains a total of six suggested comparable sales for the Board's consideration, as three properties were common to both parties, of which two of these properties have sold twice. The Board has given less weight to the 2018 sales of the appellant's comparables #1 and #2 as the record revealed that both properties were rehabbed after the 2018 purchase dates and resold for a considerably higher price, suggesting the properties had condition issues at the time of their 2018 sales. The Board has also given less weight to the 2020 sales of board of review comparables #1 and #2, as these sales occurred approximately 18 months or more after the assessment date at issue.

The Board finds the best evidence of market value to be the appellant's comparable #3/board of review comparable #3 and board of review comparable #4. The Board finds these two comparables sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size, design, age and some features. The comparables sold in December 2018 and April 2019 for prices of \$220,000 and \$350,000 or \$153.95 and \$214.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$236,494 or \$172.37 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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: July 19, 2022



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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