



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

APPELLANT: Alan & Kelly Kaufman
DOCKET NO.: 19-05711.001-R-1
PARCEL NO.: 16-32-311-010

The parties of record before the Property Tax Appeal Board are Alan & Kelly Kaufman, the appellants, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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: \$61,801
IMPR.: \$99,516
TOTAL: \$161,317

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 "Colonial" style dwelling of frame construction with 2,200 square feet of living area. The dwelling was built in 1959. Features of the home include a 782 square foot basement that is partially finished, central air conditioning, a fireplace and an attached 630 square foot garage.¹ The property has a 12,150 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$430,000 as of January 1, 2019. The appellants' appraiser inspected the subject on November 9, 2019 and described the subject as having average quality construction, being in average condition and

¹ The Board finds the subject has finished basement area based on the photographs within the appellants' appraisal.

having some modernization but its effective age is 35 years newer than its original construction date.

The appellants' appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellants' appraiser selected five comparable properties that are located from .15 to .32 of a mile from the subject property. The comparables have sites ranging in size from 8,546 to 11,182 square feet of land area that are improved with two-story "Colonial" style dwellings that range in size from 2,159 to 2,536 square feet of living area. The homes range in age from 47 to 59 years old and have other features with varying degrees of similarity to the subject. The comparables sold from November 2017 to May 2018 for prices ranging from \$415,000 to \$455,000 or from \$167.59 to \$201.06 per square foot of living area, including land. After adjusting the comparable sales for differences when compared to the subject, the appellants' appraiser estimated the subject had a market value of \$430,000 as of January 1, 2019. Based on this evidence the appellants requested that the subject's assessment be reduced to \$143,319.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$161,317. The subject's assessment reflects a market value of \$490,474 or \$222.64 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 that are located from .16 to .54 of a mile from the subject. The comparables have sites with 9,000 or 9,050 square feet of land area that are improved with one-story or two-story dwellings that range in size from 2,167 to 2,434 square feet of living area. The comparables were built from 1956 to 1960, with homes built in 1956 and 1959 having 1980 and 1967 effective ages, respectively. The comparables have other features with varying degrees of similarity to the subject. The comparables sold from May 2018 to June 2019 for prices ranging from \$529,500 to \$570,000 or from \$228.43 to \$263.04 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellants' counsel submitted a letter critiquing the board of review's submission and argued that the board of review's comparables were superior to the subject in condition, modernization, finishes and amenities. The appellants' rebuttal submission included Multiple Listing Service (MLS) data for the board of review's comparables, which revealed the board of review's comparable #1 is a dissimilar three-story style dwelling, when compared to the subject.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter regarding the appellants' appraisal, the Board gives less weight to the value conclusion and the appraisal sales #1, #2 and #3, due to the appraiser's use of properties that have sale dates occurring greater than 13 months prior to the January 1, 2019 assessment date at issue, when the board of review submitted properties that are similar to the subject and were available for selection by the appraiser.

The Board finds the best evidence of market value to be the appellants' appraisal sales #4 and #5, as well as the board of review's comparable sales #2, #3 and #4, which sold proximate in time to the January 1, 2019 assessment date at issue. These comparables are similar to the subject in location, style, age, size and most features. However, each of the best comparables have smaller sites and a slightly larger dwelling, when compared to the subject. The best comparables sold from February 2018 to June 2019 for prices ranging from \$425,000 to \$560,000 or from \$167.59 to \$239.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$490,474 or \$222.64 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Finally, the Board gives less weight to the board of review's comparable #1 due to its dissimilar three-story style, when compared to the subject's two-story style. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not 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:

May 17, 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

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