



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

APPELLANT: Adam Schecter
DOCKET NO.: 19-05839.001-R-1
PARCEL NO.: 16-33-205-003

The parties of record before the Property Tax Appeal Board are Adam Schecter, the appellant, by attorney John Buscher, of The Buscher Firm in Deerfield, 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: \$69,525
IMPR.: \$321,003
TOTAL: \$390,528

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 4,277 square feet of living area. The dwelling was constructed in 2017. Features of the home include a basement, central air conditioning, a fireplace and a 756 square foot garage. The property has a 16,200 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal; no dispute was raised concerning the land assessment. In support of this argument the appellant submitted information on three equity comparables improved with two-story homes of wood siding or brick exterior construction ranging in size from 2,796 to 4,187 square feet of living area. The dwellings were built from 2006 to 2016. The comparables each have a basement, central air conditioning, a fireplace, and a garage with 378 to 733 square feet of building area.

The comparables are located in the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$199,183 to \$300,727 or from \$71.24 to \$74.87 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$310,681 or \$72.64 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$390,528. The subject property has an improvement assessment of \$321,003 or \$75.05 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables, one of which is also the appellant's comparable #1. The comparables are improved with two-story homes of wood siding or brick exterior construction ranging in size from 2,995 to 4,647 square feet of living area. The dwellings were built from 2005 to 2016. The comparables each have basements, central air conditioning, one or three fireplaces, and a garage ranging in size from 378 to 852 square feet of building area. The comparables are located in the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$224,239 to \$341,406 or from \$66.09 to \$74.87 per square foot of living area.

The board of review also submitted a letter identifying additional factors for the subject property's assessment, including being the largest model in the neighborhood, having a larger basement and garage than most of the other comparables, and being the newest of the comparables. The subject property has had more than \$700,000 in remodeling permits since being purchased in 2016, as stated in the board of review's letter and also shown in the attached property record card.

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

Conclusion of Law

The appellant contends assessment inequity in the improvement assessment as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 seven comparables, with one common property, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2, which have considerably smaller homes than the subject property. The Board gives less weight to the board of review's comparable #1, which is the same property as the appellant's comparable #1.

The Board finds the best evidence of assessment equity to be the remaining comparables. These comparables are older than the subject property but have homes of similar square footage of living area when compared to the subject. These comparables have improvement assessments ranging from \$269,761 to \$341,406 or from \$66.09 to \$73.47 per square foot of living area. The subject property's improvement assessment of \$321,003 or \$75.05 per square foot of living area falls within the range established by the best comparables in this record in terms of overall assessment and slightly higher on a per square foot basis. The subject property's improvement assessment is further supported by the subject property's newer age compared to the best comparables. Based on this record, and after considering appropriate adjustments to the best comparables for differences when compared to the subject property, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property's improvement was inequitably assessed 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: January 18, 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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