



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

APPELLANT: Leslie Abrams
DOCKET NO.: 19-06182.001-R-1
PARCEL NO.: 16-28-120-011

The parties of record before the Property Tax Appeal Board are Leslie Abrams, 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: \$51,500
IMPR.: \$60,878
TOTAL: \$112,378

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 and wood siding exterior construction with 1,722 square feet of living area. The dwelling was constructed in 1955. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 280 square foot garage. The property has a site with approximately 10,120 square feet of land area 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 2,418 feet of the subject property and within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 8,637 to 15,215 square feet of land area. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 1,734 to 2,068 square feet of living area. The dwellings were built from 1953 to 1958. The appellant

reported that two comparables have concrete slab foundations and two comparables have either 1,368/slab or 1,876/part square feet of basement area with one having finished area. Each comparable has central air conditioning and a garage ranging in size from 300 to 484 square feet of building area. Three comparables each have one fireplace. The properties sold from October 2017 to August 2018 for prices ranging from \$300,000 to \$367,000 or from \$173.01 to \$187.28 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$103,203, which would reflect a market value of \$309,640 or \$179.81 per square foot of living area, including land, when using 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 \$112,378. The subject's assessment reflects a market value of \$341,678 or \$198.42 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 3,163 feet of the subject property and within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 8,770 to 13,500 square feet of land area. The comparables are improved with one-story dwellings of brick or brick and wood siding exterior construction ranging in size from 1,502 to 1,954 square feet of living area. The dwellings were built from 1926 to 1957. The board of review reported that three comparables each have a basement finished with a recreation room and two of the comparables each have basement area and a concrete slab foundation. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 437 to 900 square feet of building area. Board of review comparable #2 has an inground swimming pool. The properties sold from August 2018 to September 2019 for prices ranging from \$400,000 to \$610,000 or from \$221.31 to \$406.13 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 nine suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 as their sales occurred in 2017 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date. The Board also gives less weight to the appellant's comparable #4 due to its larger dwelling size when compared to the subject. The Board gives reduced weight to board of review comparables #1 and #2, as comparable #1 has a considerably older dwelling

than the subject dwelling and comparable #2 has an inground swimming pool, not a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3 and board of review comparables #3, #4 and #5. These comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and some features. However, the Board finds each of these comparables were reported to have a basement, two of which were finished with a recreation room, suggesting a downward adjustment would be required to make the comparables more equivalent to the subject. Nevertheless, these properties sold from August 2018 to May 2019 for prices ranging from \$340,000 to \$430,000 or from \$181.43 to \$258.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$341,678 or \$198.42 per square foot of living area, including land, which falls at the lower end of the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. Therefore, after considering adjustments to the 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:

April 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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