



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

APPELLANT: Steven Bierig
DOCKET NO.: 19-07018.001-R-1
PARCEL NO.: 16-28-112-007

The parties of record before the Property Tax Appeal Board are Steven Bierig, the appellant; 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: \$44,633
IMPR.: \$47,367
TOTAL: \$92,000

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 is reported to be a one-story dwelling of brick exterior construction with 1,194 square feet of living area. The dwelling was constructed in 1959 and is 61 years old. Features of the home include an unfinished basement/lower level, central air conditioning and a 440 square foot garage. The property has an approximately 8,775 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 three comparable sales located in the same assessment neighborhood code and on the same street as the subject property. The comparables each have sites with 8,100 square feet of land area that are improved with one-story dwellings of brick or brick and wood siding exterior construction that range in size from 1,163 to 1,173 square feet of living area. The dwellings are either 61 or 62 years old. Each comparable has a basement/lower

level, two of which are reported to have finished area.¹ Each comparable has central air conditioning and a garage with either 276 or 528 square feet of building area. The properties sold in March or October 2019 for prices ranging from \$217,200 to \$330,000 or from \$186.76 to \$281.33 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$81,200 which reflects a market value of \$243,624 or \$204.04 per square foot of living area, land included, when applying 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 \$132,722. The subject's assessment reflects a market value of \$403,533 or \$337.97 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 0.66 of a mile from the subject and in the same assessment neighborhood code as the subject property. Board of review comparables #3 and #5 are the same properties as the appellant's comparables #3 and #2, respectively. Four of the comparables have sites that range in size from 8,100 to 10,800 square feet of land area.² The comparables are improved with one-story dwellings of brick or brick and wood siding exterior construction that range in size from 1,169 to 1,344 square feet of living area. The homes were built from 1956 to 1969. Each comparable has a basement/lower level, with two reported to have finished area. Each comparable has central air conditioning and a garage ranging in size from 252 to 528 square feet of building area. The properties sold from January 2018 to October 2019 for prices ranging from \$274,000 to \$455,000 or from \$233.79 to \$376.39 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 six comparable sales for the Board's consideration, as two of the properties were common to both parties. The Board gives less weight to the appellant's comparables #1 and #3 along with board of review comparables #2 and #3 which have a finished basement/lower level lacking in the subject property. The Board also gives less weight to board of review comparable #1 which is larger in dwelling size when compared to the subject and other comparables in the record.

¹ Some details of the appellant's comparable properties were corrected or amended with information submitted by the board of review in its grid analysis.

² No site size was reported for board of review comparable #4.

The Board finds the best evidence of market value to be the appellant's comparable #2 along with board of review comparable #4 which are more similar to the subject in location, age, design, dwelling size and other features. These two best comparables sold in August and October 2019 for prices of \$274,000 and \$317,000 or for \$233.79 and \$253.80 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$403,533 or \$337.97 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Steven Bierig
1303 Kenton Road
Deerfield, IL 60015

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085