



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

APPELLANT: Perry Edelman & Patricia Bornor
DOCKET NO.: 19-07038.001-R-1
PARCEL NO.: 16-28-219-010

The parties of record before the Property Tax Appeal Board are Perry Edelman & Patricia Bornor, the appellants; 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: \$47,559
IMPR.: \$85,761
TOTAL: \$133,320

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 one-story dwelling of brick exterior construction with 1,219 square feet of living area. The dwelling was constructed in 1957 and is 62 years old. Features of the home include a basement/lower level with finished area,¹ central air conditioning and a 299 square foot garage. The subject features two full bathrooms. The property has an approximately 11,160 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 information on four comparable sales located within 0.38 of a mile from the subject property. Three of the comparables have sites that range in size from 8,100 to 10,340 square feet of land area and are improved with one-story dwellings of brick exterior construction

¹ The Board finds the best description of the subject property was reported in the subject's property record card, submitted by the board of review, and not refuted by the appellants.

that range in size from 1,173 to 2,374 square feet of living area. The dwellings are either 61 or 62 years old. Three comparables are reported to have an unfinished basement area and comparable #3 has a basement/lower level with finished area.² Each comparable has central air conditioning and a garage ranging in size from 276 to 483 square feet of building area. Two comparables each have one fireplace. The comparables have from one full and one-half bathroom to two full bathrooms. The properties sold from September 2017 to July 2019 for prices ranging from \$330,000 to \$442,000 or from \$155.43 to \$306.52 per square foot of living area, land included.

The appellants also submitted written comments arguing that the subject's market value as reflected in the assessment is not representative of the range of sale prices per square foot of similar split-levels sold over the prior three years and contended that "there has been (a) pattern of decreasing sale prices since 2017." In support of this contention, the appellants provided limited details on two additional sales, both of which sold in October 2019 for prices of \$274,000 and \$217,200 or for \$157.11 and \$186.76 per square foot of living area, land included, respectively. The appellants argued their comparable #3 is a "best match" for the subject property. Based on this evidence, the appellants requested the subject's assessment be reduced to \$109,989 which reflects a market value of \$330,000 or \$270.71 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 \$133,320. The subject's assessment reflects a market value of \$405,351 or \$332.53 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 three comparable sales located within 0.31 of a mile from the subject property. Board of review comparable #3 is the same property as the appellants' comparable #3. The comparables have sites that range in size from 8,100 to 10,800 square feet of land area and 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 in 1956 or 1958. Each comparable has a basement/lower level, two of which have finished area, central air conditioning and a garage ranging in size from 252 to 462 square feet of building area. The comparables have from one full and one-half bathroom to two full and one-half bathrooms. The properties sold from January 2018 to March 2019 for prices ranging from \$330,000 to \$455,000 or from \$281.33 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 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

² The Board finds the appellants' comparable #3, which was also submitted by the board of review, contains finished lower-level area as reported in the board of review grid analysis.

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.

The record contains six comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellants' comparable #1 which is substantially larger in dwelling size when compared to the subject and comparable #4 which sold in 2017, less proximate in time to the January 1, 2019 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in location, age, design and bracket the subject in dwelling size, garage size and bathroom count. These comparables sold from January 2018 to July 2019 for prices ranging from \$330,000 to \$455,000 or from \$262.78 to \$376.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$405,351 or \$332.53 per square foot of living area, including land, which falls within 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 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: 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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