



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

APPELLANT: Larry Kane
DOCKET NO.: 19-08512.001-R-1
PARCEL NO.: 16-32-405-006

The parties of record before the Property Tax Appeal Board are Larry Kane, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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: \$48,282
IMPR.: \$123,119
TOTAL: \$171,401

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 1.5-story dwelling¹ of brick and frame exterior construction with 2,853 square feet of living area. The dwelling was constructed in 1965 and is approximately 54 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace, and a 572 square foot garage. The property has a 9,000 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 four comparable sales, together with a duplicate grid analysis of comparables #1 through #3. The comparables are located from 0.21 to 0.58 of a mile from the

¹ Although the parties both reported the subject home is a one-story dwelling, the subject's property record card presented by the board of review contains a sketch and measurements of the subject dwelling which show second floor living area.

subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 9,000 to 12,000 square feet of land area and are improved with 1-story or 2-story homes² of frame or brick and frame exterior construction ranging in size from 2,015 to 2,944 square feet of living area. The dwellings are 60 or 61 years old. Three homes each have a concrete slab foundation and one home has a partial basement. Each home has central air conditioning, one or two fireplaces, and a garage ranging in size from 275 to 528 square feet of building area. The comparables sold from June 2018 to October 2019 for prices ranging from \$325,000 to \$431,000 or from \$146.40 to \$176.92 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$132,275 which would reflect a market value of \$396,865 or \$139.10 per square foot of living area, including land, at 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 \$171,401. The subject's assessment reflects a market value of \$521,134 or \$182.66 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. The comparables are located from 0.07 to 0.22 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 9,000 to 9,460 square feet of land area and are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,632 to 3,073 square feet of living area. The dwellings were built from 1959 to 1961 with the oldest home having an effective age of 1971. Four homes each have a full or partial basement, one of which has finished area, and one home has a concrete slab foundation. Each home has central air conditioning, one or two fireplaces, and a garage ranging in size from 400 to 528 square feet of building area. The comparables sold from March 2018 to March 2019 for prices ranging from \$515,500 to \$677,000 or from \$186.30 to \$220.31 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.

² The appellant's two grids contain different information regarding the design of comparables #1, #2, and #3. The Board finds the best evidence of these comparables' design is found in the photographs of these comparables presented by the appellant, which depict two-story homes.

The record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #4 and the board of review's comparables #1, #2, #3, and #5, due to significant differences from the subject in dwelling size, design, and/or foundation type.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review's comparable #4, which are similar to the subject in dwelling size, design, lot size, age, location, and some features. These most similar comparables sold in June 2018 and March 2019 for prices of \$385,000 and \$677,000 or \$151.57 and \$220.31 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$521,134 or \$182.66 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to 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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