



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

APPELLANT: Stevan & Kathryn Schweighardt
DOCKET NO.: 19-08520.001-R-1
PARCEL NO.: 16-28-407-006

The parties of record before the Property Tax Appeal Board are Stevan & Kathryn Schweighardt, the appellants, 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: \$59,962
IMPR.: \$163,558
TOTAL: \$223,520

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 two-story dwelling of brick and frame exterior construction with 3,534 square feet of living area. The dwelling was constructed in 1968 and is approximately 51 years old. Features of the home include a partial basement, central air conditioning, a fireplace, and a 484 square foot garage. The property has an approximately 12,616 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 three comparable sales presented in two grids. The comparables are located from 0.10 to 0.16 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 14,160 to 22,190 square feet of land area and are improved with two-story homes of brick or brick and frame exterior construction ranging in size from 3,250 to 3,434 square feet of living

area. The dwellings range in age from 49 to 51 years old. Two homes each have a concrete slab foundation and one home has a full basement. Each home has central air conditioning, a fireplace, and a garage ranging in size from 420 to 552 square feet of building area. The comparables sold from April 2018 to June 2019 for prices ranging from \$500,000 to \$725,000 or from \$149.92 to \$211.12 per square foot of living area, including land.

Based on this evidence the appellants requested a reduction in the subject's assessment to \$183,121 which would reflect a market value of \$549,418 or \$155.47 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 \$223,520. The subject's assessment reflects a market value of \$679,599 or \$192.30 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 four comparable sales where comparable #1 is the same property as the appellants' comparable #3. The comparables are located from 0.06 to 0.12 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 13,280 to 22,190 square feet of land area and are improved with two-story homes of brick or brick and wood siding exterior construction ranging in size from 3,184 to 3,892 square feet of living area. The dwellings were built from 1966 to 1972 with the oldest home having an effective age of 1977. Three homes each have a partial or full basement and one home has a concrete slab foundation. Each home has central air conditioning, a fireplace, and a garage ranging in size from 420 to 682 square feet of building area. The comparables sold from March to August 2018 for prices ranging from \$725,000 to \$830,000 or from \$202.98 to \$260.68 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 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 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 a total of six comparable sales, with one common comparable, for the Board's consideration. The Board gives less weight to the appellants' comparables #1 and #2 and the board of review's comparable #2, due to substantial differences from the subject in foundation type.

The Board finds the best evidence of market value to be the appellants' comparable #3/board of review's comparable #1 and the board of review's comparables #3 and #4, which are similar to

the subject in dwelling size, age, location, and most features. These most similar comparables sold from March to August 2018 for prices ranging from \$725,000 to \$830,000 or from \$202.98 to \$260.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$679,599 or \$192.30 per square foot of living area, including land, which is below 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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