



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

APPELLANT: Scott Colburn
DOCKET NO.: 19-08529.001-R-1
PARCEL NO.: 16-32-202-019

The parties of record before the Property Tax Appeal Board are Scott Colburn, 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: \$40,413
IMPR.: \$72,909
TOTAL: \$113,322

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 improved with a two-story dwelling of wood siding exterior construction with 1,632 square feet of living area. The dwelling was built in 1900 and is approximately 119 years old. Features of the home include a full basement finished with a 816 square foot recreation room, and three bathrooms. The subject also has a detached garage with 731 square feet of building area. The property has a 12,100 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 improved with two-story dwellings of frame construction ranging in size from 1,505 to 1,802 square feet of living area. The dwellings range in age from 94 to 118 years old. Two comparables have slab foundations and one comparable has full basement with 1,118 square feet of finished area. One comparable has

central air conditioning, one comparable has one fireplace and each property has a garage ranging in size from 400 to 930 square feet of building area. The comparables have sites ranging in size from 6,250 to 12,870 square feet of land area and are located from approximately .20 to .50 of one mile from the subject property. The sales occurred from June 2018 to April 2019 for prices ranging from \$278,000 to \$379,000 or from \$183.13 to \$225.60 per square foot of living area, including land. Based on this evidence the appellant requested the subject's total assessment be reduced to \$100,035.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,322. The subject's assessment reflects a market value of \$344,548 or \$211.12 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 with comparable sale #1 being a subsequent sale of appellant's comparable #1. The comparables are improved with one-story or two-story dwellings of wood siding, brick, or brick and wood siding exterior construction ranging in size from 1,498 to 1,692 square feet of living area. The dwellings were built from 1901 to 1939. Two comparables have slab foundations and one comparable has a full unfinished basement. Two comparables have central air conditioning, two comparables have one fireplace, and each comparable has an attached or detached garage ranging in size from 234 to 930 square feet of building area. These properties have sites ranging in size from 7,600 to 12,870 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .10 to .21 of one mile from the subject property. The sales occurred from August 2019 to March 2020 for prices ranging from \$322,000 to \$401,000 or from \$214.95 to \$237.00 per square foot of living area, including land.

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 six comparable sales submitted by the parties to support their respective positions. The Board gives less weight to board of review comparables sale #1 as this transaction occurred in March 2020, approximately 15 months subsequent to the assessment date at issue and less likely to be indicative of fair cash value as of that date. The Board gives less weight to board of review sale #3 as this property is improved with a one-story dwelling, which differs from the subject dwelling in design, and is approximately 39 years newer than the subject dwelling. The Board finds the best evidence of market value to be the appellant's comparable sales and board of review comparable sale #2. These comparables have varying degrees of similarity to the subject with two having slab foundations, one comparable having an unfinished basement, two comparables having central air conditioning, and two comparables having one

fireplace. These four properties sold for prices ranging from \$278,000 to \$401,000 or from \$183.13 to \$237.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$344,548 or \$211.12 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 the Board finds the assessment of the subject property as established by the board of review is correct and 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

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

APPELLANT

Scott Colburn, by attorney:
Eric Feldman
Eric Feldman & Assoc. P.C.
123 W. Madison St.
Suite 1704
Chicago, IL 60602

COUNTY

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