



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

APPELLANT: Paul Breytman  
DOCKET NO.: 19-09187.001-R-1  
PARCEL NO.: 15-23-301-058

The parties of record before the Property Tax Appeal Board are Paul Breytman, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$36,781  
**IMPR.:** \$94,726  
**TOTAL:** \$131,507

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from the 2018 tax year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 exterior construction with 2,856 square feet of living area. The dwelling was constructed in 1995. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 400 square foot garage. The property has a 5,660 square foot site and is located in Lincolnshire, Vernon 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 from .31 to 1.25 miles from the subject property, two of which are within the subject's assessment neighborhood. The comparables have sites that range in size from 4,792 to 9,583 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding exterior ranging in size from 2,496 to 3,502 square feet of living area. The dwellings were built from 1994 to 1996. The appellant reported that one comparable has an unfinished basement. Each comparable has

central air conditioning, one or two fireplaces and a garage with either 440 or 441 square feet of building area. The properties sold from June 2018 to March 2019 for prices ranging from \$360,000 to \$445,000 or from \$112.22 to \$152.44 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$120,959, which would reflect a market value of \$362,913 or \$127.07 per square foot of living area, including land, when using 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 \$155,219. The subject's assessment reflects a market value of \$471,934 or \$165.24 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 from .04 to 1.25 miles from the subject property, two of which are within the subject's assessment neighborhood. The board of review's comparables #1 and #3 are the same properties as the appellant's comparables #2 and #3, respectively. The comparables are improved with one-story or two-story dwellings of brick or wood siding exterior construction ranging in size from 2,496 to 3,502 square feet of living area. The dwellings were built from 1994 to 1996. The board of review reported that one comparable has an unfinished basement and two comparables have concrete slab foundations. Each comparable has central air conditioning, one or two fireplaces and a garage containing 441 square feet of building area. The properties sold from June 2018 to March 2019 for prices ranging from \$380,500 to \$510,000 or from \$127.07 to \$158.73 per square foot of living area, including land. The board of review's grid analysis revealed the subject property had a sale in February 2017 for a price of \$382,501. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that board of review comparable #2 is not comparable due to its different one-story style versus the subject's two-story style and board of review comparables #1 and #3 are duplicates of appellant's comparables #2 and #3, respectively. In a rebuttal grid analysis, counsel reiterated that the appellant's comparables #1 and #2 are the best comparable sales in the record and contended the subject's assessment should be reduced.

### **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 a total of four suggested comparable sales for the Board's consideration, as two sales were common to both parties. The Board has given less weight to the appellant's comparable #3/board of review comparable #3 as it has a basement foundation in contrast to the subject's concrete slab foundation and it is located more than one mile away from the subject.

The Board has also given less weight to board of review comparable #2 due to its dissimilar one-story design when compared to the subject's two-story design.

The board finds the best evidence of market value to be the appellant's comparables #1 and #2, which includes one common sale. The Board finds these two comparables are similar to the subject in location, design, foundation type, age and some features. However, the dwellings are 12% and 22% larger in size when compared to the subject dwelling, respectively. These properties sold in June and November 2018 for prices of \$360,000 and \$445,000 or \$112.22 and \$127.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$471,934 or \$165.24 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. After considering the economies of scale and adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment based on overvaluation is warranted.

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:

August 23, 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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