



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

APPELLANT: Mark Weinstein
DOCKET NO.: 20-01316.001-R-1
PARCEL NO.: 16-32-106-019

The parties of record before the Property Tax Appeal Board are Mark Weinstein, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$49,438
IMPR.: \$103,880
TOTAL: \$153,318

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 2020 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 split-level dwelling of brick and frame exterior construction with 2,462 square feet of living area. The dwelling was constructed in 1957 and has an effective age of 1971. Features of the home include a full basement with finished area, central air conditioning, and a 264 square foot garage. The property has a 9,375 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 an appraisal estimating the subject property had a market value of \$402,000 as of January 1, 2020. The appraisal was prepared by Charles Schwarz, a certified residential real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser examined four comparable sales located from the same block to 1/2 of mile from the subject. The comparables have sites ranging in size from 7,854 to 12,075 square feet of a land area and are improved with split-level or 2-story homes of brick and frame exterior construction ranging in size from 1,726 to 2,704 square feet of living area. The dwellings range in age from 36 to 63 years old. Each home has a basement with finished area, central air conditioning, and a 2-car garage. The comparables sold from April 2019 to March 2020 for prices ranging from \$356,000 to \$465,000 or from \$170.12 to \$206.26 per square foot of living area, including land. The appraiser made adjustments to the comparables for financing concessions and for differences from the subject, such as site size, room count, dwelling size, functional utility, and garage size, to calculate adjusted sale prices ranging from \$401,200 to \$445,200. Based on the foregoing, the appraiser opined the subject has a market value of \$402,000 as of January 1, 2020.

As part of the appeal, the appellant also disclosed that the subject property is an owner-occupied residence. The Board takes judicial notice that this property was the subject matter of an appeal before the Board the prior year under Docket Number 19-05878.001-R-1. In that appeal the Board issued a decision lowering the assessment of the subject property to \$153,058 based on the agreement of the parties.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$153,318. The subject's assessment reflects a market value of \$460,553 or \$187.06 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2020 an equalization factor of 1.0017 was applied to non-farm properties in West Deerfield Township.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from 0.27 to 0.70 of a mile from the subject and within the same "Deerfield Pk Trilevel" neighborhood as the subject. Four comparables have sites ranging in size from 9,000 to 13,200 square feet of land area. The comparables are improved with split-level homes¹ of brick or brick and wood siding exterior construction ranging in size from 2,276 to 2,459 square feet of living area. The dwellings were built in 1956 or 1958. Two homes each have a basement, two homes each have a concrete slab foundation, and one home has a crawl space foundation. Each home has central air conditioning, a fireplace, and a garage ranging in size from 438 to 693 square feet of building area. The comparables sold from April 2019 to October 2020 for prices ranging from \$470,000 to \$550,000 or from \$206.05 to \$241.65 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

¹ The comparables are reported as 1-story dwellings located in a tri-level neighborhood.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) no reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Board for the 2019 tax year under Docket No. 19-05878.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$153,058. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2020 tax years are within the same general assessment period and an equalization factor of 1.0017 was applied in West Deerfield Township in 2020. Furthermore, the decision of the Board for the 2019 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$153,318, which is equal to the 2020 assessment of the subject property of \$153,318.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains an appraisal presented by the appellant and five comparable sales presented by the board of review. The Board gives less weight to the value conclusion contained in the appraisal. Three of the appraisal sales are 2-story homes compared to the subject split-level home and one appraisal sale is a significantly smaller home than the subject dwelling, requiring an extraordinary adjustment. The Board finds the appraiser's reliance on these comparables results in a less credible value conclusion, and consequently, the Board will consider the raw sales data presented by the parties.

The record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appraisal sales #1, #2, and #3, which are less similar to the subject in design than other comparables in this record. The Board gives less weight to the appraisal sale

#4 and the board of review's comparables #3, #4, and #5, due to substantial differences from the subject in dwelling size or foundation type.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #2, which are similar to the subject in dwelling size, age, location, and some features. These most similar comparables sold in April 2019 and October 2020 for prices of \$550,000 and \$540,000 or \$241.65 and \$219.60 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$460,553 or \$187.06 per square foot of living area, including land, which is below the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds that the best comparables demonstrate the subject property's assessment, once reduced as an owner-occupied property, is equitable.

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:

September 20, 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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