



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

APPELLANT: Syndey Caine
DOCKET NO.: 20-03019.001-R-1
PARCEL NO.: 16-28-319-019

The parties of record before the Property Tax Appeal Board are Syndey Caine, the appellant, by attorney Nikos D. Tsonis, of Tsonis & 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: \$ 53,651
IMPR.: \$267,907
TOTAL: \$321,558

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 two-story dwelling of brick exterior construction with 3,969 square feet of living area.¹ The dwelling was constructed in 1997. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a 529 square foot garage. The property has a .2417-acre site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends both overvaluation and lack of assessment equity concerning the improvement as the bases of the appeal. In support of the arguments, the appellant completed Section IV and submitted a grid analysis of comparable properties.

¹ Despite factual findings made regarding dwelling size in the 2019 tax year appeal (Docket No. 19-03099.001-R-1) based on that record, herein the parties agree that the subject contains 3,969 square feet of living area.

In Section IV – Recent Sale Data, the appellant reported that the subject property was purchased in April 2017 for a price of \$840,000. The appellant indicated the subject property was sold by Nancy J. Hirsch Living Trust, the property was advertised on the open market with the internet and signage and the parties to the transaction were not related. The appellant also submitted a copy of the closing statement disclosing a sales price of \$840,000 and depicting the payment of a commission related to the sale. Additional documentation submitted included a copy of the real estate contract, the PTAX-203 Illinois Real Estate Transfer Declaration and the Redfin listing of the subject property.

In the Section V comparable grid analysis, the appellant set forth data on five equity comparables located in the same assessment neighborhood code as the subject and within .6 of a mile from the subject. The comparables consist of two-story dwellings of wood and brick exterior construction that were built between 2003 and 2006. The comparables range in size from 3,824 to 4,188 square feet of living area with unfinished basements, central air conditioning and a garage ranging in size from 651 to 794 square feet of building area. Four of the comparables each have a fireplace. The comparables have improvement assessments ranging from \$224,308 to \$248,892 or from \$56.38 to \$61.00 per square foot of living area.

Based on the foregoing evidence, the appellant requested the subject's assessment be reduced to \$280,000 which would approximately reflect a market value of \$840,000, including land, when using the statutory level of assessment of 33.33% and the subject's 2017 purchase price. The requested improvement assessment reduction of \$226,349 reflects an assessment of \$57.03 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$321,588. The subject's assessment reflects a market value of \$977,768 or \$246.35 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. The subject has an improvement assessment of \$267,907 or \$67.50 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject property and within .46 of a mile from the subject. The comparables consist of two-story dwelling of brick, wood siding or wood siding and brick exterior construction. The dwellings were built between 1997 and 2004 and range in size from 3,592 to 4,350 square feet of living area. Each comparable has a full basement, two of which have recreation rooms. The dwellings feature central air conditioning, one or two fireplaces and a garage ranging in size from 506 to 835 square feet of building area. The comparables have improvement assessments ranging from \$269,858 to \$328,014 or from \$67.11 to \$82.02 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's counsel argued that the board of review did not refute the appellant's purchase price data regarding an arm's length transaction for the subject occurring in April 2017 for \$840,000 or \$212.00 per square foot of living area, including land. Next, counsel pointed out differences in characteristics for each of the five comparables presented by the board

of review when compared to the subject in age, finished basement, garage size, number of bathrooms, number of bedrooms, dwelling size and/or location.

Conclusion of Law

The appellant in part 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 appellant submitted evidence of the 2017 purchase price of the subject property. The Property Tax Appeal Board has given less weight to the subject's 2017 purchase price and finds this sale occurred 32 months prior to the valuation date at issued of January 1, 2020. Since the sale occurred in April 2017, the Property Tax Appeal Board finds that the sale of the subject property did not occur sufficiently proximate in time to the assessment date at issue of January 1, 2020 in order to be considered dispositive for the purposes of this 2020 assessment appeal. In light of the foregoing analysis, the Property Tax Appeal Board finds the appellant has failed to establish by a preponderance of the evidence that the subject property is overvalued and no reduction in the subject's assessment is warranted on grounds of market value.

The taxpayer also contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 which was built in 2006 as compared to the subject that was built in 1997. The Board has also given reduced weight to board of review comparables #1 and #3 due to their finished basement areas as compared to the subject's unfinished basement.

Therefore, on this record, after considering the parties' respective contentions, the Board finds the best evidence of assessment equity to be appellant's comparables #1, #3, #4 and #5 along with board of review comparables #2, #4 and #5. These six comparables are similar to the subject in location, design, exterior construction, foundation type and the comparables were built from 1997 to 2004. Furthermore, these comparables bracket the subject dwelling in size ranging from 3,592 to 4,350 square feet of living area. These comparables had improvement assessments that ranged from \$236,132 to \$322,571 or from \$56.38 to \$75.13 per square foot of living area. The subject's improvement assessment of \$267,907 or \$67.50 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments for differences between the best comparables and the

subject property, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on grounds of lack of assessment equity.

In conclusion, the Board finds the appellant failed to establish either overvaluation or lack of assessment equity on this record and no change in the subject's assessment 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: December 21, 2021



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

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