



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

APPELLANT: David Barany
DOCKET NO.: 20-03277.001-R-1
PARCEL NO.: 16-29-315-013

The parties of record before the Property Tax Appeal Board are David Barany, the appellant, by attorney Abby L. Strauss, of Schiller Law 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: \$48,033
IMPR.: \$86,828
TOTAL: \$134,861

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 is improved with a 2-story dwelling with wood siding exterior construction containing 1,720 square feet of living area. The dwelling was built in 1958 and features an unfinished basement, central air conditioning, a fireplace, and an attached garage with 352 square feet of building area. The property's site size was not disclosed.¹ The subject property is located in Deerfield, West Deerfield Township, Lake County.

¹ Neither the appellant nor the board of review disclosed the subject's site size nor was the site size disclosed on the subject's property record card submitted by the board of review. However, the Board finds the subject's site is relatively similar to the comparable properties in the record based on the relatively similar land assessments.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable properties, three of which contain sale data,² located within the same assessment neighborhood code as the subject property. Comparables #1 and #2 have sites of 8,600 and 10,080 square feet of land area, respectively. The comparables are improved with 1.75 and 2-story dwellings of wood siding or brick exterior construction ranging in size from 1,835 to 1,860 square feet of living area. The comparables were built from 1949 to 1967 and each dwelling features a basement, one with finished area. The comparables also feature central air conditioning and an attached or a detached garage ranging in size from 312 to 550 square feet of building area. One home has a fireplace. The comparables sold from May 2017 to November 2018 for prices ranging from \$350,000 to \$427,000 or from \$188.17 to \$231.81 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$121,927 which would reflect a market value of \$365,818 or \$212.68 per square foot of living area, land included, 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 \$134,861. The subject's assessment reflects a market value of \$405,110 or \$235.53 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.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject property. Comparables #1, #2, and #4 have parcels ranging from 8,600 to 9,100 square feet of land area. The board of review did not disclose the parcel size for comparable #3. The comparables are improved with 1.75 and 2-story dwellings with brick or brick and wood siding exterior construction that range in size from 1,947 to 2,315 square feet of living area. The dwellings were built from 1948 to 1969 and each comparable features a basement, two with finished area. Three comparables have central air conditioning, and each comparable features a fireplace and an attached or a detached garage ranging in size from 460 to 672 square feet of building area. The comparables sold from June 2019 to August 2020 for prices ranging from \$495,000 to \$550,000 or from \$224.72 to \$254.24 per square foot of living area, including land. Based on this evidence, the board of review requested the assessment be sustained.

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.

² Of the five comparable properties presented by the appellant, only three contained sale data. As a result, the Board will not further analyze comparables #4 and #5 which do not support the appellant's market value argument.

The Board finds the parties submitted a total of seven comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable sales due to these sales occurring in 2017 and 2018 which are too remote in time and thus less likely to be reflective of subject's market value as of the January 1, 2020 assessment date at issue. The Board also gave less weight to board of review comparable #2 based on its dissimilar 1.75-story design in contrast to the subject's 2-story dwelling.

The Board finds the board of review comparables #1, #3, and #4 to be most similar to the subject in location, age, design, foundation, and most features. However, each of these comparables has a larger dwelling size relative to the subject dwelling, and comparable #1 has a finished basement area, dissimilar to the subject's unfinished basement. Therefore, downward adjustments should be considered to these comparables in order to make them more equivalent to the subject. The best comparables in the record sold from July 2019 to August 2020 for prices ranging from \$500,000 to \$550,000 or from \$224.72 to \$237.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$405,110 or \$235.53 per square foot of living area, including land, which is below the range established by the best comparable sales in this record on an overall value basis but above the range on a per square foot of living area basis. The subject's higher per square foot price is logical given the subject's smaller dwelling size relative to the aforementioned comparables and further considering the principle of economies of scale which holds that when all other factors are similar, as the size of a property decreases, the per unit value increases, and in contrast, as size of property increases, the per unit value decreases. Thus, the subject being smaller than the comparable dwellings, it would be expected to have a higher price per square foot of living area, all else being similar. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, no reduction 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 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

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