



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

APPELLANT: Shelley Jaffee
DOCKET NO.: 20-03313.001-R-1
PARCEL NO.: 16-28-309-004

The parties of record before the Property Tax Appeal Board are Shelley Jaffee, the appellant, by attorney Arnold G. Siegel, of Siegel & Callahan, 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: \$41,270
IMPR.: \$61,787
TOTAL: \$103,057

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 1-story dwelling of brick and frame exterior construction with 1,430 square feet of living area. The dwelling was constructed in 1954 and is approximately 66 years old. Features of the home include a concrete slab foundation,¹ central air conditioning, and a 480 square foot garage. The property has an 8,100 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 an appraisal estimating the subject property had a market value of \$250,000 as of January 1, 2020. The appraisal was prepared by Gregory B. Nold, MAI, a certified general

¹ The parties differ regarding the subject's foundation. The Board finds the best evidence of the subject's foundation is found in the subject's property record card presented by the board of review which contains a sketch of the subject property.

real estate appraiser, for ad valorem tax purposes. The appraiser conducted an interior and exterior inspection of the subject property on September 30, 2021.

Under the sales comparison approach, the appraiser examined six comparable sales located from 0.12 of a mile to 1.07 miles from the subject. The parcels range in size from 7,500 to 10,500 square feet of land area and are improved with 1-story, split-level, or 1.5-story homes of frame, masonry, or frame and masonry exterior construction ranging in size from 983 to 1,690 square feet of living area. The dwellings range in age from 60 to 83 years old. Five homes each have a basement, four of which have finished area, and five homes have central air conditioning. Each home has a 1-car or a 2-car garage. The comparables sold from January to December 2019 for prices ranging from \$185,000 to \$274,000 or from \$145.49 to \$233.79 per square foot of living area, including land. The appraiser made adjustments to these comparables for differences from the subject, such as lot size, view, condition, room count, dwelling size, foundation type/basement finish, garage size, functional utility/bedroom count, finishes, and other improvements, to arrive at adjusted sale prices ranging from \$220,400 to \$256,900. Based on the foregoing, the appraiser opined a market value for the subject of \$250,000 as of January 1, 2020.

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 \$103,057. The subject's assessment reflects a market value of \$309,573 or \$216.48 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 five comparable sales located within 0.44 of a mile from the subject. The parcels range in size from 7,340 to 10,690 square feet of land area and are improved with 1-story homes of brick exterior construction ranging in size from 1,480 to 1,624 square feet of living area. The dwellings were built from 1953 to 1957. Four homes each have a basement with finished area,² and one home has a concrete slab foundation. Each home has central air conditioning and a garage ranging in size from 280 to 440 square feet of building area. Three homes each have a fireplace. The comparables sold from April to December 2020 for prices ranging from \$301,000 to \$540,000 or from \$200.00 to \$364.86 per square foot of living area, including land.

The board of review submitted a brief contending that appraisal comparables #1 and #3 are split-level homes unlike the subject, appraisal comparable #2 is located on a busy street, appraisal comparables #4 and #6 were sold "as is," and appraisal comparable #4 is located near railroad tracks.

Based on this evidence the board of review requested the subject's assessment be sustained.

² The listing sheets presented by the appellant in rebuttal disclose that comparables #2 and #5 have finished basement area.

In written rebuttal, the appellant argued the board of review's comparables #2 through #5 have basements unlike the subject, the board of review's comparable #2 was listed for sale as a renovated home, the board of review's comparable #3 was listed for sale as gutted and rehabbed, and the board of review's comparables #4 and #5 were listed as updated. The appellant presented listing sheets for these sales.

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 an appraisal submitted by the appellant and five comparable sales presented by the board of review for the Board's consideration. The Board gives less weight to the appraisal presented by the appellant which relies on two sales located approximately one mile from the subject with no corresponding adjustments; two sales of split-level or 1.5-story homes unlike the subject with no corresponding adjustments; and four sales with dwellings that differ more than 15% in dwelling size from the subject, resulting in large adjustments to these comparables. The board of review also raised issues regarding the condition of appraisal comparables #4 and #6, for which the appraiser made no adjustments. Based on the foregoing deficiencies, the Board finds the appraisal to be a less credible and/or reliable indicator of the subject's market value as of the assessment date and will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of eleven comparable sales for the Board's consideration. The Board gives less weight to appraisal comparables #4 and #6, which are located approximately one mile from the subject, and to appraisal comparables #1, #2, and #3, due to substantial differences from the subject in design and/or dwelling size. Moreover, appraisal comparable #6 is an approximately 31% smaller home than the subject dwelling. The Board also gives less weight to the board of review's comparable #5, which is less similar to the subject in dwelling size than other comparables in this record.

The Board finds the best evidence of market value to be appraisal comparable #5 and the board of review's comparables #1 through #4, which are more similar to the subject in dwelling size, design, age, location, and features, although three of these comparables have recently been renovated unlike the subject and four of these comparables have basements with finished area unlike the subject, suggesting that downward adjustments to these comparables would be needed to make them more similar to the subject. These most similar comparables sold from December 2019 to December 2020 for prices ranging from \$250,000 to \$540,000 or from \$183.15 to \$364.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$309,573 or \$216.48 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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

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: January 17, 2023



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

Shelley Jaffee, by attorney:
Arnold G. Siegel
Siegel & Callahan, P.C.
1 North Franklin
Suite 450
Chicago, IL 60606

COUNTY

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