



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

APPELLANT: Victor Brutman
DOCKET NO.: 20-03614.001-R-1
PARCEL NO.: 15-08-206-003

The parties of record before the Property Tax Appeal Board are Victor Brutman, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. 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: \$23,297
IMPR.: \$80,359
TOTAL: \$103,656

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 tri-level dwelling of wood siding exterior construction with 1,674 square feet of above living area. The dwelling was constructed in 1978. Features of the home include a lower level,¹ central air conditioning, a fireplace and a 462 square foot garage. The property has a 6,500 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales with the same assessment

¹ The appellant's grid analysis indicated the subject dwelling has a lower level and a basement. However, the Board finds the best description of the subject dwelling is found in the subject's property record card presented by the board of review containing a schematic diagram describing the subject dwelling with a crawl space foundation and a lower level, which was unrefuted by the appellant.

neighborhood code as the subject and located within .54 of mile from the subject property. The comparables have sites that range in size from 6,500 to 7,640 square feet of land area. The comparables are improved with tri-level dwellings of wood siding exterior construction, each containing 1,674 square feet of above ground living area. The dwellings were built from 1975 to 1979. The appellant reported that each comparable has a lower level, a basement, central air conditioning and a 462 square foot garage. The comparables sold from May 2019 to April 2020 for prices ranging from \$266,000 to \$313,000 or from \$158.90 to \$186.98 per square foot of above ground living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$99,886, which would reflect a market value of \$299,688 or \$179.03 per square foot of above ground 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 \$103,656. The subject's assessment reflects a market value of \$311,373 or \$186.01 per square foot of above ground 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 with the same assessment neighborhood code as the subject and located within .55 of a mile from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 6,500 to 9,050 square feet of land area. The comparables are improved with tri-level dwellings of wood siding exterior construction ranging in size from 1,437 to 1,674 square feet of above ground living area. The dwellings were built from 1975 to 1983. The board of review reported that each comparable has a lower level, two of which also have a basement with one having finished area. Each comparable has central air conditioning and a garage containing either 441 or 462 square feet of building area. Three comparables each have a fireplace. Comparable #2 has a metal utility shed. The comparables sold from January to October 2020 for prices ranging from \$295,000 to \$353,000 or from \$186.98 to \$210.87 per square foot of above ground living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 eight suggested comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparable sale #4, which appears to be an outlier due to its considerably lower sale price in relation to the other comparable sales in the record. The Board has given reduced weight to board of review comparables #2 and #5, due to differences from the subject in dwelling size.

The Board finds the best evidence of market value to be the parties' remaining comparables, which includes the common sale. The Board finds these five comparables are similar to the subject in location, dwelling size, design, age and some features. The comparables sold from May 2019 to October 2020 for prices ranging from \$305,000 to \$353,000 or from \$182.20 to \$210.87 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$311,373 or \$186.01 per square foot of above ground living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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 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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