



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

APPELLANT: Alexander Brutman
DOCKET NO.: 20-03749.001-R-1
PARCEL NO.: 15-15-302-042

The parties of record before the Property Tax Appeal Board are Alexander 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: \$34,032
IMPR.: \$109,422
TOTAL: \$143,454

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 2,418 square feet of living area. The dwelling was constructed in 2001. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 546 square foot garage. The property 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 located within 0.11 of a mile from the subject property. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 1,948 to 2,418 square feet of living area that were built in 2000 or 2001. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage with either 400 or 546 square feet of building area. The properties sold from April 2019 to July 2020 for prices ranging from \$340,000 to \$415,000 or from \$157.55 to \$182.24 per

square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$134,377 which reflects a market value of \$403,171 or \$166.74 per square foot of living area, land included, when applying 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 \$143,454. The subject's assessment reflects a market value of \$430,922 or \$178.21 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 response to the appellant's appeal, the board of review submitted a copy of the Multiple Listing Service (MLS) sheet associated with a June 2021 sale of the subject property for \$458,000. In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.11 of a mile from the subject property. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 1,948 to 2,418 square feet of living area and built in either 2000 or 2001. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one fireplace and a garage with either 400 or 546 square feet of building area. The properties sold from July 2019 to November 2020 for prices ranging from \$400,000 to \$500,000 or from \$198.80 to \$206.78 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted seven comparable sales and the board of review also submitted evidence of the June 2021 sale of the subject property for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparable #3 which differ from the subject in dwelling size and/or have an unfinished basement in contrast with the subject's finished basement. The Board also gives little weight to the June 2021 sale of the subject property for \$458,000 which occurred well after the January 2020 assessment date at issue in this appeal.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which are more similar to the subject in location, age, design, dwelling size and other features. These two best comparables sold in March and November 2020 for prices of \$429,000 and \$500,000 or for \$198.80 to \$206.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$430,922 or \$178.21 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the

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Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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: January 16, 2024



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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COUNTY

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