



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

APPELLANT: Steven Paler
DOCKET NO.: 20-04018.001-R-1
PARCEL NO.: 16-31-401-003

The parties of record before the Property Tax Appeal Board are Steven Paler, 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: \$52,233
IMPR.: \$107,272
TOTAL: \$159,505

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 and wood siding exterior construction with 2,450 square feet of living area. The dwelling was constructed in 1967. Features of the home include an unfinished basement, central air conditioning, a fireplace and 483 square foot garage. The property has a 12,070 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 information on four comparable sales with the same assessment neighborhood code as the subject and located within .48 of a mile from the subject property. Three comparables have sites that range in size from 10,000 to 12,000 square feet of land area. No site size was provided for comparable #1. The appellant reported the comparables are

improved with one-story¹ or two-story dwellings of brick and wood siding exterior construction ranging in size from 2,197 to 2,704 square feet of living area. The dwellings were built from 1965 to 1970. The comparables each have an unfinished basement, central air conditioning and a garage with either 420 or 440 square feet of building area. The comparables sold from April 2019 to March 2020 for prices ranging from \$348,000 to \$468,000 or from \$146.71 to \$193.45 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$143,935, which would reflect a market value of \$431,848 or \$176.26 per square foot of 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 \$159,505. The subject's assessment reflects a market value of \$479,138 or \$195.57 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 three comparable sales, where comparables #2 and #3 are the same properties as the appellant's comparables #4 and #2, respectively, which were previously described. As to board of review comparable #1, this property has the same assessment neighborhood code as the subject is located approximately .36 of a mile from the subject property. The comparable has a 10,000 square foot site that is improved with a two-story dwelling of wood siding exterior construction containing 2,426 square feet of living area. The dwelling was built in 1976 and features an unfinished basement, central air conditioning, one fireplace and a 496 square foot garage. The comparable sold in March 2019 for a price of \$490,000 or \$201.98 per square foot of living area, including land.

The board of review argued the two of the appellant's comparables are ranch sales when compared to the subject's two-story design. The board of review asserted the three county comparable sales, which includes two of the appellant's sales, are located within the subject's assessment neighborhood. The board of review further asserted that the subject's assessed value is within the range of these sales.

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.

¹ The appellant's comparables #1 and #3 each have a ground floor area of 720 square feet with an above ground area of 2,372 or 2,484 square feet, suggesting these two dwellings are part two-story in design.

The record contains five suggested comparable sales for the Board's consideration, as two sales were common to both parties. The Board finds all the comparables are similar to the subject in location, dwelling size, age and some features. The comparables sold from March 2019 to March 2020 for prices ranging from \$348,000 to \$490,000 or from \$146.71 to \$201.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$479,138 or \$195.57 per square foot of living area, including land, which falls within the range established by the comparable sales in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the 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

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: February 21, 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

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