



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

APPELLANT: Kenneth Harris
DOCKET NO.: 20-04042.001-R-1
PARCEL NO.: 16-29-306-003

The parties of record before the Property Tax Appeal Board are Kenneth Harris, 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: \$60,357
IMPR.: \$79,713
TOTAL: \$140,070

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 reported to be a one-story dwelling of brick exterior construction with 2,050 square feet of living area. The dwelling was constructed in 1960. Features of the home include a concrete slab foundation, 2½ bathrooms, central air conditioning, one fireplace and a 550 square foot garage. The property has an approximately 31,500 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 five comparable sales located from 0.21 of a mile to 1.35 miles from the subject property. Four of the comparables have sites that range in size from 7,300 to 10,790 square feet of land area. The parcels are reported to be improved with one-story dwellings of brick and wood siding exterior construction with either 1,726 or 1,886 square feet of living area. The dwellings were built from 1957 to 1960. Each comparable has a concrete

slab foundation, 1½ or 2 bathrooms, central air conditioning and a garage with 264 or 324 square feet of building area. Two comparables each have one fireplace. The properties sold from May 2019 to April 2020 for prices ranging from \$308,000 to \$380,000 or from \$163.31 to \$212.63 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$128,233 which reflects a market value of \$384,737 or \$187.68 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 \$140,070. The subject's assessment reflects a market value of \$420,757 or \$205.25 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 0.35 of a mile from the subject property. Board of review comparable #5 is the same property as the appellant's comparable #1. Four of the comparables have sites that range in size from 9,000 to 13,280 square feet of land area. The parcels are reported to be improved with one-story or two-story dwellings of brick or brick and wood siding exterior construction that range in size from 1,726 to 2,281 square feet of living area. The homes were built in 1957 or 1958. The comparables have either a crawl space or concrete slab foundation. Each comparable has 1½, 2 or 2½ bathrooms, central air conditioning and a garage ranging in size from 324 to 575 square feet of building area. Three comparables each have one fireplace. The properties sold from April 2019 to September 2020 for prices ranging from \$367,000 to \$481,950 or from \$202.34 to \$212.63 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 record contains eight comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparables #1, #3 and #4 along with board of review comparables #1 and #4. These comparables differ from the subject in proximity, foundation type and/or bathroom count.

The Board finds the best evidence of market value to be appellant comparables #1 and #2 and board of review comparables #2, #3 and #5, including the common property, which are more similar to the subject in location, age, design, dwelling size, bathroom count and other features, although these best comparables have varying degrees of similarity to the subject in site size. These comparables sold from May 2019 to September 2020 for prices ranging from \$355,000 to

\$471,000 or from \$188.23 to \$212.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$420,757 or \$205.25 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the 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: 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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