



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

APPELLANT: Michael Resnick
DOCKET NO.: 20-04413.001-R-1
PARCEL NO.: 16-31-203-010

The parties of record before the Property Tax Appeal Board are Michael Resnick, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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: \$56,404
IMPR.: \$101,319
TOTAL: \$157,723

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 part one-story and part two-story dwelling¹ of brick and wood siding exterior construction with 2,361 square feet of living area. The dwelling was constructed in 1972. Features of the home include a partial basement,² central air conditioning, a fireplace, and a garage containing 462 square feet of building area. The property has an approximately 11,230 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

¹ Although both parties' grids describe the subject as a one-story dwelling, the Board finds that the photographic evidence submitted by the appellant and the property record card sketch submitted by the board of review depict that the subject dwelling is part one-story and part-two-story.

² Although both parties' grids describe the subject as having a concrete slab foundation, the property record card submitted by the board of review depicts that the subject dwelling has a partial basement.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .48 of a mile from the subject. The comparables consist of part one-story and part two-story dwellings³ of brick or brick and wood siding exterior construction ranging in size from 2,372 to 2,484 square feet of living area. The homes were built in 1965 or 1966. Each dwelling has central air conditioning, one fireplace, and a garage ranging in size from 420 to 462 square feet of building area. Two comparables have a basement and one comparable has a concrete slab foundation. Comparable #3 has a parcel containing 12,000 square feet of land area, with no parcel size data provided for comparables #1 and #2. The comparables sold from April to December 2019 for prices ranging from \$348,000 to \$468,000 or from \$146.71 to \$188.41 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$131,762.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,723. The subject's assessment reflects a market value of \$473,785 or \$200.67 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 .2 of a mile from the subject. The comparables consist of two-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,194 to 2,704 square feet of living area. The dwellings were built from 1966 to 1976. Each dwelling has central air conditioning, a fireplace, a basement, and a garage ranging in size from 420 to 532 square feet of building area. Four comparables have parcels containing either 10,000 or 11,200 square feet of land area, with no parcel data provided for comparable #5. The comparables sold from March 2019 to September 2020 for prices ranging from \$450,000 to \$490,000 or from \$170.12 to \$212.81 per square foot of 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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparable #1 due to its dissimilar concrete slab foundation compared to the subject's partial basement and appellant comparable #2 due to its lack of parcel size data that would assist this

³ Although the appellant's grid describes the comparables as one-story dwellings, the photographic evidence submitted by the appellant appears to depict part one-story and part two-story dwellings. The appellant's grid also states that the comparables have ground floor living area of 720 or 728 square feet and above ground living area ranging from 2,372 to 2,484 square feet, further suggesting that the comparables are part one-story and part two-story.

Board in determining the degree of similarity to the subject property. The Board also gives reduced weight to board of review comparable #1 due to its larger dwelling when compared to the subject and board of review comparable #5 due to its lack of parcel size data, hindering the Board from determining its similarity to the subject property.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sales #2 through #4 which are similar to the subject in dwelling size, age, and features. These most similar comparables sold for prices ranging from \$468,000 to \$490,000 or from \$188.41 to \$212.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$473,785 or \$200.67 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael Resnick, by attorney:
Glenn S. Guttman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
23rd Floor
Chicago, IL 60602

COUNTY

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