



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

APPELLANT: Marshall Brill
DOCKET NO.: 20-04415.001-R-1
PARCEL NO.: 16-29-401-014

The parties of record before the Property Tax Appeal Board are Marshall Brill, 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: \$48,364
IMPR.: \$138,760
TOTAL: \$187,124

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 2,350 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement, central air conditioning, a fireplace, and a garage containing 440 square feet of building area. The property has a 9,000 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 three comparable sales located within .88 of a mile of the subject, two of which are within the same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,628 to 3,386 square feet of living area. The homes were built in 1969 or 1987. Each dwelling has central air conditioning, a fireplace, a basement with one

having finished area,¹ and a garage ranging in size from 441 to 528 square feet of building area. The parcels range in size from 9,000 to 14,960 square feet of land area. The comparables sold from May to October 2020 for prices ranging from \$480,000 to \$589,000 or from \$160.48 to \$188.17 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$136,443.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$187,124. The subject's assessment reflects a market value of \$562,103 or \$239.19 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 four comparable sales located within .81 of a mile of the subject. The comparables consist of either one-story² or two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,284 to 2,415 square feet of living area. The dwellings were built from 1961 to 1989. Three dwellings have central air conditioning. Each home features a fireplace, a basement with three having finished area, and a garage ranging in size from 460 to 528 square feet of building area. The parcels range in size from 8,600 to 10,120 square feet of land area. The comparables sold from June to November 2020 for prices ranging from \$550,000 to \$579,000 or from \$233.95 to \$241.90 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant's counsel argued that each of the board of review's comparables were located outside of the subject's assessment neighborhood code and that board of review comparables #2 and #4 were dissimilar one-story dwellings compared to the subject's two-story design.

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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1 and #3 due to differences in dwelling size and/or age when compared to the subject. The Board also gives reduced weight to board of review comparables #3 and #4 due to their dissimilar age and/or lack of central air conditioning when compared to the subject.

¹ The appellant submitted a Multiple Listing Service sheet for appellant comparable #2, which indicates this property has finished basement area despite the grid analysis not depicting this amenity.

² While described as one-story homes, two dwellings each have smaller ground floor areas but total living areas of 2,284 and 2,413 square feet, suggesting those may be two-story homes.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sales #1 and #2 which are similar to the subject in age, dwelling size, and features, noting that appellant comparable #2 and board of review comparable #2 have finished basement area suggesting downward adjustments would be necessary to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$494,500 to \$579,000 or from \$188.17 to \$239.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$562,103 or \$239.19 per square foot of living area, including land, which is bracketed 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

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