



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

APPELLANT: Robert Shiffman
DOCKET NO.: 20-04562.001-R-1
PARCEL NO.: 14-11-207-004

The parties of record before the Property Tax Appeal Board are Robert Shiffman, 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: \$37,115
IMPR.: \$137,132
TOTAL: \$174,247

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 2-story dwelling of wood siding exterior construction with 3,162 square feet of living area. The dwelling was built in 2004. Features of the home include an unfinished full basement, central air conditioning, a 744 square foot attached garage, and an 836 square foot inground swimming pool. The property has an approximately 44,867 square foot site is located in Hawthorn Woods, Ela 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 with the same assessment neighborhood code as the subject property and located within 0.39 of a mile from the subject. The comparables have sites that range in size from 39,860 to 112,780 square feet of land area. The appellant reported that the comparables are improved with 2-story dwellings of brick, wood siding, or wood siding and brick exterior construction ranging in size from 2,274 to 3,966 square

feet of living area. The dwellings were built from 1983 to 2003. Each comparable has an unfinished basement with one being a walkout style, central air conditioning, one or two fireplaces, and a 690 to 1,464 square foot attached garage. The properties sold from April 2019 to July 2020 for prices ranging from \$325,000 to \$555,000 or from \$126.93 to \$146.88 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$174,247, reflecting a market value of \$523,421 or \$165.53 per square foot of living area, including land, 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 the subject's assessment, the board of review submitted information on four comparable sales with the same assessment neighborhood code as the subject property and located within 0.49 of a mile from the subject. The comparables have sites with either 40,510 or 41,380 square feet of land area. The comparables are improved with 2-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,921 to 3,285 square feet of living area. The dwellings were built in either 2002 or 2004. Each comparable has an unfinished full basement, central air conditioning, one fireplace, and a 620 or 682 square foot attached garage. The properties sold from March to July 2019 for prices ranging from \$470,000 to \$505,000 or from \$153.12 to \$162.96 per square foot of living area, land included. 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 record contains nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables due to differences from the subject in age, dwelling size, and/or lot size.

The Board finds the best evidence of market value to be the board of review comparables which are overall more similar to the subject in location, design, age, dwelling size, and other features; however, each comparable lacks an inground swimming pool, a feature of the subject. Nevertheless, these properties sold from March to July 2019 for prices ranging from \$470,000 to \$505,000 or from \$153.12 to \$162.96 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$523,421 or \$165.53 per square foot of living area, land included, which falls above the range of the best comparable sales in the record but appears logical considering its inground swimming pool which the best comparables lack. Based on the record and after considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported 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: March 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

Robert Shiffman, by attorney:
Eric Feldman
Eric Feldman & Assoc. P.C.
123 W. Madison St.
Suite 1704
Chicago, IL 60602

COUNTY

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