



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

APPELLANT: Charles Barsky
DOCKET NO.: 20-05482.001-R-1
PARCEL NO.: 16-33-402-001

The parties of record before the Property Tax Appeal Board are Charles Barsky, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$70,217
IMPR.: \$133,791
TOTAL: \$204,008

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 brick exterior construction with 3,230 square feet of living area. The dwelling was constructed in 1966. Features of the home include a basement, central air conditioning, a fireplace and a 462 square foot garage. The property has an approximately 14,700 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 and the MLS data sheet for comparable #3¹. The comparables are located within 0.43 of a mile from the subject property. The comparables are reported to have sites that range in size from 14,026 to 17,202 square feet of land area. The comparables are improved with 2-story dwellings ranging in size from 2,788 to

¹ The MLS data sheet provided by the appellant provides evidence that comparable #3 has a brick exterior construction, finished basement area, and was rehabbed in 2020.

3,579 square feet of living area that were built from 1964 to 1966. Each comparable is reported to have a basement, one with finished area, central air conditioning, one fireplace and a garage containing 462 square feet of building area. The comparables sold in March 2018 and May 2020 for prices ranging from \$560,000 to \$650,000 or from \$164.15 to \$233.14 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$204,008. The subject's assessment reflects a market value of \$612,821 or \$189.73 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 0.43 of a mile from the subject property, the board of review comparables #1 and #2 are the same properties as the appellant's comparables #3 and #1, respectively. Four comparables have sites ranging in size from 14,030 to 17,000 square feet of land area, no site size was provided for comparable #4. The comparables are improved with 1.75-story or 2-story dwellings of brick and wood siding exterior construction ranging in size from 2,788 to 4,276 square feet of living area. The dwellings were built in 1964 and 1965. The comparables are reported to each have central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 572 square feet of building area. Three comparables each are reported to have a concrete slab foundation and two comparables² have a basement with finished area. The comparables sold from September 2019 to May 2020 for prices ranging from \$550,000 to \$820,000 or from \$164.15 to \$233.14 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 Board finds the parties submitted a total of six comparable sales for the Board's consideration, with two comparables being common to both parties. The Board has given less weight to the appellant's comparable #2, due to its sale date of 2018, less proximate in time to the January 1, 2020 assessment date. The Board also gives less weight to the appellant's comparable #1 along with the board of review comparables #2, #3 and #5, which includes one common comparable, due to dissimilar foundation type when compared to the subject.

² The Board finds the best description of foundation type for board of review comparable #1/appellant's comparable #3 was found in the MLS data sheet provided by the appellant, stating that the home has a 1,218 square foot basement with finished area.

The Board finds the best evidence of market value to be the appellant's comparable #3 along with the board of review comparables #1 and #4, that includes one common comparable, which are similar to the subject in location, age and some features, although these properties are smaller and/or larger in dwelling size and have basement finished area, a feature of the subject lacks, suggesting adjustments to these comparables would be needed to make them more similar to the subject. These most similar comparables sold in November 2019 and May 2020 for prices of \$650,000 and \$756,500 or for \$199.29 and \$233.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$612,821 or \$189.73 per square foot of living area, including land, which falls below the comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's 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



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: _____

April 18, 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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