



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

APPELLANT: James Brunk
DOCKET NO.: 21-00754.001-R-1
PARCEL NO.: 16-33-204-004

The parties of record before the Property Tax Appeal Board are James Brunk, 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: \$70,013
IMPR.: \$128,914
TOTAL: \$198,927

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 2021 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 and wood siding exterior construction with 2,937 square feet of living area. The dwelling was constructed in 1964. Features of the home include a concrete slab foundation, central air conditioning, one fireplace and a 506 square foot garage. The property has a 13,970 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 .19 of a mile from the subject property. The appellant reported comparable #1 has a 14,030 square foot site. The comparables are improved with 2-story dwellings of brick and wood siding exterior construction ranging in size from 2,058 to 3,579 square feet of living area. The homes were built from 1960 to 1965. Two comparables have basements with finished area and one comparable has a

concrete slab foundation. Each dwelling has central air conditioning, one or two fireplaces, and a garage with 462 square feet of building area. The comparables sold from May 2020 to April 2021 for prices ranging from \$380,000 to \$587,500 or from \$164.15 to \$197.88 per square foot of living area, land included. 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 \$198,927. The subject's assessment reflects a market value of \$598,277 or \$203.70 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a grid analysis of the appellant's comparables and a listing sheet associated with the sale of one of the comparables.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within .32 of a mile from the subject property. The board of review reported the comparables have sites ranging in size from 13,500 to 17,000 square feet of land area and are improved with 2-story dwellings of brick and wood siding exterior construction ranging in size from 2,499 to 2,788 square feet of living area. The dwellings were built in 1965 or 1966. Two comparables have basements with finished area and two comparables have concrete slab foundations. Each comparable has central air conditioning, one fireplace, and a garage with 462 or 484 square feet of building area. Comparable #4 has a greenhouse. The comparables sold from May 2018 to October 2020 for prices ranging from \$605,000 to \$695,000 or from \$233.14 to \$277.78 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 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 #2 and #3 as well as board of review comparables #1 and #4 which have basements with finished area that is not a feature of the subject. The Board also gives less weight to board of review comparables #1 and #2 as their sale dates occurred over 19 months prior to the January 1, 2021 assessment date and are less likely to be reflective of market value.

The Board finds the best evidence of market value to be the appellant's comparable #1 and board of review comparable #3 which have concrete slab foundations and varying degrees of similarity in location, age, dwelling size and other features when compared to the subject. These comparables also sold proximate in time to the assessment date at issue. The properties sold in

May 2020 for prices of \$587,500 and \$650,000 or for \$164.15 and \$233.14 per square foot of living area, land included. The subject's assessment reflects a market value of \$598,277 or \$203.70 per square foot of living area, land included, which is bracketed by the two best comparable sales in this record both on overall market value and price per square foot. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value reflected by its assessment is supported. Based on this evidence, 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



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: June 27, 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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