



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

APPELLANT: Rose Landsman
DOCKET NO.: 21-00977.001-R-1
PARCEL NO.: 16-32-117-027

The parties of record before the Property Tax Appeal Board are Rose Landsman, 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: \$48,262
IMPR.: \$93,950
TOTAL: \$142,212

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 one-story dwelling of brick and wood siding exterior construction with 2,286 square feet of living area. The dwelling was constructed in 1958. Features of the home include a concrete slab foundation, central air conditioning, and a 264 square foot garage. 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 five comparable sales located within .44 of a mile from the subject property. Four comparables have site sizes ranging in size from 9,000 to 11,280 square feet of land area. The comparables are described as one-story dwellings of brick and wood siding exterior construction with 1,886 or 2,084 square feet of living area. The dwellings were constructed from 1956 to 1958. Each comparable has a concrete slab foundation and a garage

with 264 or 438 square feet of building area. Four comparables have central air conditioning. One comparable has a fireplace. The comparables sold from May 2020 to September 2021 for prices ranging from \$300,000 to \$383,400 or from \$143.95 to \$200.16 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 \$142,212. The subject's assessment reflects a market value of \$427,705 or \$187.10 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 Multiple Listing Service (MLS) sheet associated with appellant's comparable sale #5. The MLS remarks disclosed this property has "So much potential in this four bedroom", "Bring your updating ideas-this one is a diamond in the rough" and "Home being sold as is."

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from .22 of a mile to 1.03 miles from the subject. Comparable #3 is the same as appellant's comparable #1. The comparables have sites ranging in size from 8,100 to 11,280 square feet of land area and are improved with one-story dwellings of wood siding, brick, or brick and wood siding exterior construction ranging in size from 1,416 to 2,704 square feet of living area. The dwellings were constructed in 1957 or 1964. Two comparables have concrete slab foundations and one comparable has a lower level with finished area. Each comparable has central air conditioning and two comparables each have a garage with 264 or 480 square feet of building area. The comparables sold from January 2019 to October 2020 for prices ranging from \$313,000 to \$630,000 or from \$190.88 to \$232.99 per square foot of living area, land included. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 seven comparable sales for the Board's consideration where one comparable was common to both parties. The Board gives less weight to appellant's comparable #5 which appears to be an outlier as its sale price is considerably lower than the other sales in the record due to its condition at the time of sale. In addition, this comparables lacks central air conditioning which is a feature of the subject. The Board gives less weight to board of review comparables #1 and #2 due to significant differences in dwelling size when compared to the subject. In addition, these comparables sold over 18 months prior to the January 1, 2021 assessment date and were less likely to be reflective of market value.

The Board finds the best evidence of market value to be appellant's comparables #1 through #4 which includes the common comparable. These comparables are similar to the subject in location, age, and most features. However, each comparable has a smaller dwelling size when compared to the subject. The comparables sold from May to December 2020 for prices ranging from \$355,000 to \$383,400 or from \$183.97 to \$200.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$427,705 or \$187.10 per square foot of living area, including land, which is within the range established by the best comparable sales in the record on a square foot basis but higher than the range on an overall market value basis. The subject's higher overall market value is reasonable when considering subject's larger dwelling size. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as 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

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

APPELLANT

Rose Landsman, by attorney:
Eric Feldman
Eric Feldman & Assoc. P.C.
141 W. Jackson Blvd.
Suite 4100
Chicago, IL 60604

COUNTY

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