



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

APPELLANT: Nimrod Sharon
DOCKET NO.: 21-00996.001-R-1
PARCEL NO.: 16-32-315-008

The parties of record before the Property Tax Appeal Board are Nimrod Sharon, 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: \$54,339
IMPR.: \$113,576
TOTAL: \$167,915

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 2,880 square feet of living area. The dwelling was constructed in 1970. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 440 square foot garage. The property has a 10,720 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 four comparable sales located within 0.32 of a mile from the subject. Two comparables have 10,800 and 10,920 square foot sites. The comparables are improved with 2-story homes of brick or brick and wood siding exterior construction ranging in size from 2,700 to 3,100 square feet of living area. The dwellings were built from 1970 to 1974 with comparable #3 having an effective age of 1976. Three homes each have a basement, one of

which has finished area, and one home has a concrete slab foundation. Each home has central air conditioning, a fireplace, and a 440 or a 483 square foot garage. Comparables #1 and #3 each have an inground swimming pool. The comparables sold from January to August 2020 for prices ranging from \$337,000 to \$563,000 or from \$124.81 to \$184.03 per square foot of living area, including land.

As part of the appeal, the appellant also disclosed that the subject property is an owner-occupied residence.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$151,841 which would reflect a market value of \$455,569 or \$158.18 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$167,915. The subject's assessment reflects a market value of \$505,008 or \$175.35 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. Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2021 an equalization factor of 0.9979 was applied to non-farm properties in West Deerfield Township.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.39 of a mile from the subject. Comparables #1 and #3 are the same properties as the appellant's comparables #3 and #4, respectively. Comparables #2 and #4 have 10,800 and 12,120 square foot sites that are improved with 2-story homes of brick and wood siding exterior construction with 2,638 or 2,754 square feet of living area. These two homes were built in 1975 or 1976 and feature a basement, central air conditioning, a fireplace, and a 484 or a 506 square foot garage. These comparables sold in November 2020 and July 2021 for prices of \$578,000 and \$610,000 or for \$219.11 and \$221.50 per square foot of living area, including land, respectively.

The board of review submitted a brief contending that the subject's assessment reflects the prior year's assessment plus the equalization factor for the 2021 tax year. The board of review submitted a copy of a 2019 tax year final administration decision of the Property Tax Appeal Board under Docket Number 19-08532 in which the Board issued a decision lowering the assessment of the subject property to \$167,983 by agreement of the parties.

The Board further takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 20-03810. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$168,269 based on the agreement of the parties.

The board of review also presented a listing sheet for the appellant's comparable #1, which describes the property was sold "as is."

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-08532 in which a decision was issued based the agreement of the parties reducing the subject's assessment to \$167,983 and that the subject property was the subject matter of an appeal before the Board for the 2020 tax year under Docket No. 20-03810 in which a decision was issued based on the agreement of the parties reducing the subject's assessment to \$168,269. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2021 tax years are within the same general assessment period and an equalization factor of 0.9979 was applied in West Deerfield Township in 2021. Furthermore, the decisions of the Property Tax Appeal Board for the 2019 and 2020 tax years have not been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$167,915, which is equal to the 2021 assessment of the subject property.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains six comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and the appellant's comparable #3/board of review's comparable #1, which each have an inground swimming pool unlike the subject, and the appellant's comparable #2, which has a concrete slab foundation compared to the subject's basement with finished area.

The Board finds the best evidence of market value to be the appellant's comparable #4/board of review's comparable #3 and the board of review's comparables #2 and #4, which are similar to the subject in dwelling size, age, location, site size, and features, although two of these comparables lack finished basement area that is a feature of the subject, suggesting upward

adjustments to those comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$530,000 to \$610,000 or from \$184.03 to \$221.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$505,008 or \$175.35 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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



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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