



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

APPELLANT: Sheldon Pais
DOCKET NO.: 21-01013.001-R-1
PARCEL NO.: 16-32-408-003

The parties of record before the Property Tax Appeal Board are Sheldon Pais, 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.: \$100,908
TOTAL: \$149,170

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 2,188 square feet of living area. The dwelling was constructed in 1962. Features of the home include a concrete slab foundation, central air conditioning, a fireplace, and a 420 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 0.72 of a mile from the subject. The parcels range in size from 8,970 to 9,750 square feet of land area and are improved with 2-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 1,858 to 2,783 square feet of living area. The dwellings were built from 1959 to 1962. Two homes have a concrete slab foundation and three homes have a basement, two of

which have finished area. Four homes each have central air conditioning, two homes each have a fireplace, and each home has a garage ranging in size from 252 to 569 square feet of building area. The comparables sold from May 2020 to March 2021 for prices ranging from \$370,000 to \$477,500 or from \$150.92 to \$208.12 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 \$149,170. The subject's assessment reflects a market value of \$448,632 or \$205.04 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 support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.96 of a mile from the subject. The board of review reported comparable #2 backs to a busy road and presented a location map of this property. The parcels range in size from 7,980 to 10,445 square feet of land area and are improved with 2-story or part 1-story and part 2-story homes¹ of brick, wood siding, and brick and wood siding exterior construction ranging in size from 2,066 to 2,473 square feet of living area. The dwellings were built from 1952 to 1974, with comparable #5 having an effective age of 1976. Three homes have a basement, one of which has finished area, and two homes have a concrete slab foundation. Four homes each have central air conditioning, three homes each have a fireplace, and each home has a garage ranging in size from 420 to 504 square feet of building area. The comparables sold from April 2020 to March 2021 for prices ranging from \$448,000 to \$560,000 or from \$202.18 to \$249.78 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 record contains a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #1, #3, and #5, due to substantial differences from the subject in dwelling size and/or foundation type.

The Board finds the best evidence of market value to be the board of review's comparables #2 and #4, which are relatively similar to the subject in dwelling size, age, location, site size, and features. These most similar comparables sold for prices of \$478,000 and \$525,000 or for

¹ The board of review reported that comparable #4 is a 1-story home but also reported above grade living area that is greater than the reported ground floor living area, suggesting this home has second floor living area.

\$231.36 and \$223.12 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$448,632 or \$205.04 per square foot of living area, including land, which is below 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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