



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

APPELLANT: Moira Bowne
DOCKET NO.: 21-01191.001-R-1
PARCEL NO.: 16-29-313-002

The parties of record before the Property Tax Appeal Board are Moira Bowne, 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: \$45,732
IMPR.: \$64,617
TOTAL: \$110,349

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 exterior construction with 1,337 square feet of living area. The dwelling was constructed in 1955. Features of the home include a basement, central air conditioning, a fireplace and a 322 square foot garage. The property has a 7,380 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 that have the same assessment neighborhood code as the subject and are located within .46 of a mile from the subject property. Three comparables have sites that range in size from 6,530 to 18,000 square feet of land area. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,461 to 1,738 square feet of living area. The dwellings were built from 1925 to 1959 with comparable #3 having a reported effective age of 1969. One

comparable has a crawl space foundation and three comparables each have a basement. Three comparables each have central air conditioning. Each comparable has a fireplace and a garage ranging in size from 400 to 676 square feet of building area. The comparables sold from March 2020 to October 2021 for prices ranging from \$265,000 to \$385,000 or from \$166.86 to \$222.54 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 \$110,349. The subject's assessment reflects a market value of \$331,877 or \$248.23 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 that have the same assessment neighborhood code as the subject and are located within .67 of a mile from the subject property. The comparables have sites that range in size from 7,500 to 10,000 square feet of land area. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,196 to 1,465 square feet of living area. The dwellings were built from 1950 to 1962. One comparable has a crawl space foundation and four comparables each have a basement, three of which have finished area. Each comparable has central air conditioning and a garage ranging in size from 280 to 535 square feet of building area. Three comparables each have one or two fireplaces. The comparables sold from April 2020 to October 2021 for prices ranging from \$340,950 to \$437,500 or from \$252.90 to \$363.67 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 nine suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparable #2 due to differences from the subject in dwelling size or their lack of a basement, a feature of the subject. Furthermore, the appellant's comparable #3 has no central air conditioning, a feature of the subject and the appellant's comparable #4 is 30 years older than the subject. The Board has also given less weight to board of review comparable #4, which appears to be an outlier due to its considerably higher sale price of \$437,500 or \$363.67 per square foot of living area, including land, when compared to the other comparable sales in the record.

The Board finds the best evidence of market value to be board of review comparables #1, #3 and #5, which are similar to the subject in location, dwelling size, design, age and some features. However, the Board finds these three comparables have finished basement area, unlike the

subject, suggesting downward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these comparables sold from April 2020 to October 2021 for prices ranging from \$340,950 to \$400,000 or from \$285.08 to \$313.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$331,877 or \$248.23 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record, which appears to be justified given its lack of finished basement area. 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: 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

Moira Bowne, 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