



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

APPELLANT: Gavril Giurgiu
DOCKET NO.: 21-01378.001-R-1
PARCEL NO.: 16-33-107-132

The parties of record before the Property Tax Appeal Board are Gavril Giurgiu, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$14,307
IMPR.: \$113,269
TOTAL: \$127,576

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 is improved with a 2-story dwelling of brick exterior construction with 2,069 square feet of living area. The dwelling was built in 2001. Features of the home include a concrete slab foundation, central air conditioning, and a 400 square foot attached garage. The property has an approximately 1,660 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 from 0.03 of a mile to 1.06 miles from the subject. Two of these comparables have the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 1,510 to 7,010 square feet of land area. The comparables are improved with 1-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 1,719 to 2,069 square feet of living area.

The dwellings were built in 1990 or 2001. Each comparable has a concrete slab foundation, central air conditioning, and an attached or detached garage with 190 or 400 square feet of building area. The properties sold from July 2019 to February 2021 for prices ranging from \$250,000 to \$364,000 or from \$138.89 to \$198.95 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$121,322 which reflects a market value of \$364,002 or \$175.94 per square foot of living area, land included, 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 \$127,576. The subject's assessment reflects a market value of \$383,687 or \$185.45 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 four comparable sales located within 0.85 of a mile from the subject property. One of these comparables has the same assessment neighborhood code as the subject property. Comparables #1 and #2 have sites with 1,660 and 2,890 square feet of land area, respectively. The comparables are improved with 1-story¹ or 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,021 to 2,106 square feet of living area. The homes were built from 1960 to 2001. Two comparables each have a basement with one having finished area and two comparables each have a concrete slab foundation. Each comparable has central air conditioning and an attached garage ranging in size from 400 to 524 square feet of building area. Three comparables each have one fireplace. The properties sold from June 2020 to May 2021 for prices ranging from \$380,000 to \$457,500 or from \$184.65 to \$226.37 per square foot of living area, land included. Based on this evidence, the board of review requested 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 parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 which have dissimilar 1-story designs when compared to the subject's 2-story design. Additionally, the appellant's comparable #3 is less proximate in location to the subject than the other comparables in this record. The Board also gives reduced weight to board of review comparables #3 and #4 which differ from the subject in age and have basements, unlike the subject.

¹ The board of review's comparable #3 has a ground floor area of 609 square feet with an above ground area of 2,021 square feet, suggesting the dwelling is part two-story in design.

The Board finds the best evidence of market value to be the appellant's comparable #1, despite its 2019 sale date, and board of review comparables #1 and #2, which sold proximate in time to the subject's 2021 assessment date. The Board finds that these three comparables are identical or more similar to the subject in location, age, dwelling size, and other features. The properties sold from July 2019 to May 2021 for prices ranging from \$364,000 to \$409,000 or from \$175.93 to \$195.75 per square foot of living area, land included. The subject's assessment reflects a market value of \$383,687 or \$185.45 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record and is well supported by the two most recent sales. Based on the record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not 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:

July 18, 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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