



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

APPELLANT: David Samson
DOCKET NO.: 21-01549.001-R-1
PARCEL NO.: 16-32-303-009

The parties of record before the Property Tax Appeal Board are David Samson, 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: \$54,911
IMPR.: \$153,296
TOTAL: \$208,207

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 3,412 square feet of living area. The dwelling was constructed in 1982. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a garage with 528 square feet of building area. The property has a 10,960 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables located in the same assessment neighborhood code as the subject and within 0.44 of a mile from the subject property. The comparables are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,516 to 3,588 square feet of living area. The dwellings were built from 1972 to 1989, with comparables #1, #2 and #3 having effective ages of 1981 and 1982. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 437 to 528 square feet of building area. The comparables have improvement assessments ranging from \$135,520 to \$153,306 or from \$38.07 to \$43.60 per

square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$129,656 or \$38.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$208,207. The subject property has an improvement assessment of \$153,296 or \$44.93 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on seven suggested equity comparables that are in the same assessment neighborhood code as the subject and within 0.38 of a mile from the subject property. Comparable #3 is a duplicate of the appellant's comparable #4. The comparables are improved with 2-story dwellings of brick, wood siding or brick and wood siding exterior construction that range in size from 3,208 to 3,553 square feet of living area. The dwellings were built from 1972 to 1989. Six comparables have basements, one with finished area and one comparable has a concrete slab foundation. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 570 square feet of building area. The comparables have improvement assessments ranging from \$150,648 to \$161,760 or from \$43.60 to \$49.11 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 ten suggested comparables for the Board's consideration, which includes the common comparable. The Board gave less weight to the board of review comparable #4 due to its finished basement when compared to subject's concrete slab foundation.

The Board finds the best evidence of assessment to be the parties' remaining comparables which includes the common comparable. These comparables are similar to the subject in location, dwelling size, design and age, although all but one comparable have basement foundations, suggesting adjustments to these comparables would be needed to make the more equivalent to the subject. These comparables have improvement assessments that range from \$135,520 to \$161,760 or from \$38.07 to \$49.11 per square foot of living area. The subject property has an improvement assessment of \$153,296 or \$44.93 per square foot of living area falls within the range established by the best comparables contained in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the 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:

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

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

APPELLANT

David Samson, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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