



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

APPELLANT: Brandon Fisher
DOCKET NO.: 21-02265.001-R-1
PARCEL NO.: 16-34-103-004

The parties of record before the Property Tax Appeal Board are Brandon Fisher, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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*** 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: \$68,660
IMPR.: \$268,860
TOTAL: \$337,520

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 two-story dwelling of stone and wood siding exterior construction with 4,126 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 585 square foot garage. The property has an 11,750 square foot site and is located in Deerfield, Moraine 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 that are located from .13 to .98 of a mile from the subject property. Two comparables are located in Deerfield and three comparables are located in Highland Park. Four comparables have sites that range in size from 10,120 to 22,830 square feet of land area. The comparables are improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,579 to 4,961 square

feet of living area. The dwellings were built from 1990 to 2011 with comparable #5 having a reported effective age of 2000. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 864 square feet of building area. The comparables sold from September 2018 to August 2021 for prices ranging from \$683,500 to \$1,000,000 or from \$150.99 to \$237.49 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$275,809, which would reflect a market value of \$827,510 or \$200.56 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The appellant's grid analysis also disclosed the subject property was purchased in May 2019 for a price of \$1,186,000 or \$245.43 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$337,520. The subject's assessment reflects a market value of \$1,015,098 or \$246.02 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 that are located from 1.01 to 1.76 miles from the subject property. One comparable is located in Highland Park and three comparables are located in Deerfield. The comparables have sites that range in size from 10,120 to 15,980 square feet of land area. The comparables are improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,768 to 4,524 square feet of living area. The dwellings were built from 2004 to 2007. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 600 to 740 square feet of building area. The comparables sold from May 2020 to March 2021 for prices ranging from \$1,040,000 to \$1,162,500 or from \$255.28 to \$283.39 per square foot of living area, including land.

The board of review also submitted a copy of the Multiple Listing Service (MLS) data sheet associated with the May 2019 sale of the subject property. The listing disclosed the subject had been advertised on the market for 20 days prior to the sale for a price of \$1,186,000 or \$245.43 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a copy of the board of review's grid analysis noting differences between the board of review comparables and the subject.

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 #1, #3 and #4 due to differences from the subject in dwelling size. The Board has also given less weight to the appellant's comparable #5 due to its sale occurring 27 months prior to the lien date at issue and is thus less likely to be indicative of the subject's market value as of the January 1, 2021 assessment date. The board has given reduced weight to board of review comparables #1 and #4 due to their locations being approximately 1.50 and 1.75 miles away from the subject, less proximate to the subject than the remaining comparables in the record.

The Board finds the best evidence of market value to be the appellant's comparable #2 and board of review comparables #2 and #3 which are located relatively close to the subject property in Deerfield and are overall most similar to the subject in dwelling size, design, age and some features. However, the Board finds none of these comparables have a finished basement like the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in October and November 2020 for prices ranging from \$1,000,000 to \$1,150,000 or from \$218.58 to \$283.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,015,098 or \$246.02 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record and is considerably less than the subject's 2019 purchase price of \$1,186,000 or \$245.43 per square foot of living area, including land. 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 estimated market value as reflected by its 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:

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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