



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

APPELLANT: Aaron Kallsnick
DOCKET NO.: 21-02922.001-R-1
PARCEL NO.: 16-20-402-012

The parties of record before the Property Tax Appeal Board are Aaron Kallsnick, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, 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: \$72,082
IMPR.: \$158,676
TOTAL: \$230,758

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 with brick exterior construction containing 3,137 square feet of living area. The dwelling was built in 1968 and is approximately 53 years old. Features of the home include partially finished basement, central air conditioning, a fireplace, and an attached garage with 420 square feet of building area. The property has a site of approximately 15,100 square feet 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 a grid analysis with information on three comparable sales located within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 12,080 to 14,960 square feet of land area and are improved with 2-story dwellings of brick exterior construction that range in size from 2,793 to 2,991 square feet of

living area. The dwellings range in age from 50 to 55 years old. Each comparable features an unfinished basement, central air conditioning, a fireplace, and a garage containing either 506 or 528 square feet of building area. The comparables sold from August 2018 to June 2020 for prices ranging from \$480,000 to \$540,000 or from \$160.48 to \$193.34 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$230,758. The subject's assessment reflects a market value of \$694,009 or \$221.23 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 a grid analysis with information on three comparable sales located within the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 12,000 to 20,090 square feet of land area. The sites are improved with 2-story dwellings of brick exterior construction that range in size from 2,837 to 3,601 square feet of living area. The dwellings were built in either 1968 or 1969. Each comparable features a basement, one with finished area. Each dwelling also has central air conditioning, a fireplace, and a garage ranging in size from 418 to 624 square feet of building area. The comparables sold from March to June 2021 for prices ranging from \$679,000 to \$750,000 or from \$188.84 to \$264.36 per square foot of living area, including land. Based on this evidence, the board of review requested the assessment be sustained.

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 six comparable sales submitted by the parties in support of their respective positions before the Property Tax Appeal Board. After analyzing the evidence submitted, the Board gives less weight to appellant's comparables #1 and #3 based on their sale dates in 2018 and 2019 which are less proximate in time to the January 1, 2021 assessment date at issue, and thus less likely to reflect the subject's market value as of the lien date than the remaining sales in this record.

The Board finds the best evidence of market value to be appellant's comparable #2, along with board of review comparables which are similar to the subject property in location, dwelling size, design, age, and most features, in addition to having sold proximate in time to the assessment date at issue. These four best comparables in the record sold from June 2020 to June 2021 for prices ranging from \$480,000 to \$750,000 or from \$160.48 to \$264.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$694,009 or \$221.23

per square foot of living area, including land, which is well within the range established by the best comparable sales in this record both in terms of overall market value and on a per square foot basis. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, no reduction 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

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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