



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

APPELLANT: Judy Simon
DOCKET NO.: 21-03009.001-R-1
PARCEL NO.: 16-33-201-083

The parties of record before the Property Tax Appeal Board are Judy Simon, the appellant, by attorney Glenn Guttman, of Rieff Schramm Kanter & Guttman 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: \$75,790
IMPR.: \$139,714
TOTAL: \$215,504

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 3,182 square feet of living area. The dwelling was constructed in 1966. Features of the home include a concrete slab foundation, central air conditioning, a fireplace, and a garage containing 462 square feet of building area. The property has a 17,000 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 within .26 of a mile of the subject, two of which are in the subject's assessment neighborhood. The comparables consist of 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,188 to 3,579 square feet of living area. The homes were built from 1964 to 1967. Each dwelling has central air conditioning, one or two fireplaces, and a garage containing either 462 or

484 square feet of building area. Two comparables each have concrete slab foundations and one comparable has an unfinished basement. The parcels range in size from 14,030 to 23,970 square feet of land area. The comparables sold from March 2020 to March 2021 for prices ranging from \$550,000 to \$587,500 or from \$164.15 to \$172.52 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$179,595, for an estimated market value of \$538,839 or \$169.34 per square foot of living area, including land, 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 \$215,504. The subject's assessment reflects a market value of \$648,132 or \$203.69 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 located within .28 of a mile of the subject. Three of which are in the subject's assessment neighborhood. The comparables consist of 1.75-story, 2-story, or part 1-story and part 2-story dwellings¹ of brick or brick and wood siding exterior construction ranging in size from 2,760 to 3,317 square feet of living area. The dwellings were built from 1964 to 1966, with comparables #4 and #5 having effective ages of 1977 and 1983, respectively. Each dwelling has central air conditioning, a fireplace, and a garage ranging in size from 462 to 567 square feet of building area. Two comparables each have concrete slab foundations and three comparables each have a basement, two of which have finished area. Four comparables have parcels ranging in size from 13,520 to 15,930 square feet of land area. The comparables sold from May 2020 to July 2021 for prices ranging from \$641,000 to \$720,000 or from \$210.08 to \$255.14 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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparable #3, as well as board of review comparables #1, #4, and #5, which feature dissimilar basement foundations in relation to the subject's concrete slab foundation.

¹ Although the board of review's grid describes comparable #5 as a 1-story dwelling, the grid reports a 782 square foot ground floor and 2,822 square feet of above ground living area, indicating that this property is a part 2-story dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #2 and #3, which are similar to the subject in age, location, dwelling size, and features. These most similar comparables sold for prices ranging from \$550,000 to \$650,000 or from \$164.15 to \$233.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$648,132 or \$203.68 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's 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:

October 17, 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

Judy Simon, by attorney:
Glenn Guttman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
23rd Floor
Chicago, IL 60602

COUNTY

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