



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

APPELLANT: Marshall Brill
DOCKET NO.: 21-03010.001-R-1
PARCEL NO.: 16-29-401-014

The parties of record before the Property Tax Appeal Board are Marshall Brill, 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: \$48,262
IMPR.: \$138,469
TOTAL: \$186,731

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 brick and wood siding exterior construction with 2,350 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage containing 440 square feet of building area. The property has a 9,000 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 four comparable sales located within .12 of a mile of the subject, two of which are in the subject's assessment neighborhood. The comparables consist of two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,586 to 3,386 square feet of living area. The homes were built in 1978 or 1987. Each dwelling

has central air conditioning, a fireplace, a basement with finished area,¹ and a garage ranging in size from 441 to 506 square feet of building area. The parcels range in size from 8,910 to 9,050 square feet of land area. The comparables sold from May to November 2020 for prices ranging from \$494,500 to \$589,000 or from \$173.95 to \$205.34 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$148,693, for an estimated market value of \$446,124 or \$189.84 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 \$186,731. The subject's assessment reflects a market value of \$561,597 or \$238.98 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 .63 of a mile of the subject. The comparables consist of two-story or part one-story and part two-story dwellings² of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,002 to 2,434 square feet of living area. The dwellings were built from 1964 to 1989. Each dwelling has central air conditioning, a fireplace, and a garage ranging in size from 400 to 528 square feet of building area. One comparable has a concrete slab foundation and four comparables each have a basement with two having finished area. Four comparables have parcels range in size from 8,980 to 11,250 square feet of land area. The comparables sold from March 2020 to July 2021 for prices ranging from \$520,000 to \$607,000 or from \$239.95 to \$284.98 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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #2 and #4, which differ from the subject in dwelling size. The Board also gives reduced weight to board of review comparable #1 due to its dissimilar concrete slab foundation when compared to the subject's basement foundation.

¹ The appellant also submitted Coldwell Banker listing sheets for each of the comparables, which denote finished basement area.

² Although the board of review's grid describes comparable #3 as a one-story dwelling, the grid reports a 1,637 square foot ground floor and 2,413 square feet of above ground living area, indicating that this property is a part two-story dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 along with board of review comparable sales #2 through #5, which are similar to the subject in age, location, foundation, dwelling size, and some features. These most similar comparables sold for prices ranging from \$494,500 to \$585,500 or from \$188.17 to \$267.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$561,597 or \$238.98 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

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