



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

APPELLANT: Phillip Shandling
DOCKET NO.: 21-03185.001-R-1
PARCEL NO.: 16-33-406-003

The parties of record before the Property Tax Appeal Board are Phillip Shandling, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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: \$57,200
IMPR.: \$82,786
TOTAL: \$139,986

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 1-story¹ dwelling of brick exterior construction with 2,274 square feet of living area. The dwelling was constructed in 1962 and is approximately 59 years old. Features of the home include a concrete slab foundation, central air conditioning, one fireplace, and a 462 square foot attached garage. The property has an approximately 12,000 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 with the same assessment neighborhood code as the subject and located within 0.17 of a mile from the subject property.

¹ Both parties' describe the subject as a 1-story home; however, the property record card and schematic drawing presented by the board of review suggests the subject is a part 1-story and part-2-story dwelling. A 2014 Multiple Listing Service sheet describes the subject as split-level.

The comparables have sites that range in size from 12,000 to 12,549 square feet of land area. The comparables are improved with 1-story dwellings of brick exterior construction ranging in size from 2,296 to 2,323 square feet of living area. The dwellings are 59 or 60 years old. Each comparable has a concrete slab foundation, central air conditioning, and an attached garage ranging in size from 440 to 462 square feet of building area. One comparable has one fireplace. The properties sold from October 2019 to October 2020 for prices ranging from \$325,000 to \$410,000 or from \$141.55 to \$176.50 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$120,768, which would reflect a market value of \$362,340 or \$159.34 per square foot of living area, land included, when using 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 \$139,986. The subject's assessment reflects a market value of \$421,011 or \$185.14 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.

The board of review provided Multiple Listing Service (MLS) sheets for the subject as well as the appellant's comparables #2 and #3. The MLS sheet for the subject disclosed it sold in November 2014 for \$470,000 after being originally listed at \$514,000. The MLS sheet for the appellant's comparable #2 includes listing remarks highlighted by the board of review which notes "Sold before processing." This listing also indicates the comparable was on the market for one day and sold for \$30,000 less than its original list price of \$400,000. The board of review highlighted in the Broker Private Remarks on the MLS listing sheet for the appellant's comparable #3 "...For the rehabbers looking for a project..." The appellant did not refute in rebuttal any of the facts highlighted by the board of review in the MLS sheets.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located within 0.34 of a mile from the subject property. Four of these comparables have the same assessment neighborhood code as the subject. The five comparables are reported to be improved with 1-story or 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 1,623 to 2,953 square feet of living area. The dwellings were built from 1961 to 1964 with comparables #4 and #5 having effective years built of 1968 and 1972, effectively. Two comparables each have a finished lower level, one comparable has a crawl space foundation, and two comparables each have a concrete slab foundation. Each comparable has central air conditioning and a garage ranging in size from 399 to 462 square feet of building area. Four comparables each have one fireplace. The comparables sold from June 2018 to June 2021 for prices ranging from \$416,000 to \$540,000 or from \$182.86 to \$256.32 per square foot of living area, land included. 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 record contains eight suggested comparable sales for the Board's consideration. The Board gives reduced weight to the appellant's comparable #2 which was listed for one day in the MLS and sold prior to being processed for a price \$30,000 less than the original listing prices. The Board gives less weight to board of review comparables #1, #4, and #5 which differ from the subject in dwelling size and/or have a basement foundation, unlike the subject. The Board also gives less weight to board of review comparable #3 which has a 2018 sale date that occurred less proximate in time to the subject's January 1, 2021 assessment date at issue than the other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3 as well as board of review comparable #2 which sold proximate in time to the subject's assessment. These comparables are similar to the subject in location, age, dwelling size, and most features. The properties sold in October 2019 and October 2020 for prices ranging from \$325,000 to \$475,000 or from \$141.55 to \$199.08 per square foot of living area, land included. The subject's assessment reflects a market value of \$421,011 or \$185.14 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based on the record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not 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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