



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

APPELLANT: Linda Oriot
DOCKET NO.: 21-03186.001-R-1
PARCEL NO.: 16-28-317-001

The parties of record before the Property Tax Appeal Board are Linda Oriot, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.¹

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: \$77,218
IMPR.: \$80,349
TOTAL: \$157,567

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 is described as a one-story dwelling of brick and wood siding exterior construction with 1,937 square feet of living area. The dwelling was built in 1952 and is 69 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 529 square foot garage. The property has a 16,880 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 .30 miles from the subject property. The comparables have sites ranging in size from 8,102 to 10,123 square feet of land area and are improved with one-story dwellings of brick exterior construction ranging in

¹ The parties agreed to forgo the scheduled virtual hearing on this case and have the Board issue a decision based on the evidence in the record.

size from 1,352 to 1,640 square feet of living area. The dwellings are 64 or 65 years old. The comparables are reported to have basements with two having finished area. Each comparable has central air conditioning and a garage ranging in size from 264 to 529 square feet of building area. Two comparables each have two fireplaces. The comparables sold from August 2019 to September 2020 for prices ranging from \$252,000 to \$365,000 or from \$186.39 to \$222.56 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,567. The subject's assessment reflects a market value of \$472,748 or \$244.06 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within .44 miles from the subject property. The comparables have sites ranging in size from 9,040 to 19,630 square feet of land area. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 1,480 to 1,876 square feet of living area. The dwellings were built from 1949 to 1957. The board of review reported one comparable has a slab foundation and three comparables have basements, two of which have finished area. Each comparable has central air conditioning and four comparables each have a garage that ranges in size from 280 to 483 square feet of building area. Three comparables each have a fireplace. The properties sold from August to December 2020 for prices ranging from \$435,000 to \$540,000 or from \$272.21 to \$364.86 per square foot of living area, including land.

The board of review also submitted a Multiple Listing Service (MLS) sheet for each of the appellant's comparable sales. The listing for #2 stated "The current owner has done some updates but there is a little work left to do." The listing for #3 noted the home is in a trust and was sold "as is". Furthermore, the listing noted the property was a great opportunity for rehabbers with lots of potential and that builder and investors were welcome.

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 a total of seven suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sale #1 which sold 16 months prior to the January 1, 2021 assessment date and was less likely to be reflective of market value. The parties' remaining comparables sold more proximate in time to the assessment date at issue. However, the Board finds these comparables each have a smaller dwelling size than the subject,

three comparables have finished basement area unlike the subject, and one comparable that is most similar to the subject in size lacks a basement which is a feature of the subject. Nevertheless, these most recent comparable sales sold from August to December 2020 for prices ranging from \$320,000 to \$540,000 or from \$219.78 to \$364.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$472,748 or \$244.06 per square foot of living area, including land, which is within the range established by the most recent comparable sales in the record. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's 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:

December 20, 2022



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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