



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

APPELLANT: Scott Rush
DOCKET NO.: 21-03189.001-R-1
PARCEL NO.: 16-32-302-005

The parties of record before the Property Tax Appeal Board are Scott Rush, 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: \$55,341
IMPR.: \$103,901
TOTAL: \$159,242

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 wood siding exterior construction with 2,740 square feet of living area. The dwelling was constructed in 1959 and is 62 years old. Features of the home include a slab foundation, central air conditioning, two fireplaces and a garage with 462 square feet of building area. The property has a 9,900 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 .63 miles from the subject property. The comparables have sites ranging in size from 8,969 to 10,798 square feet of land area and are improved with two-story dwellings of wood siding exterior construction

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.

ranging in size from 2,164 to 2,944 square feet of living area. The dwellings are 59 or 62 years old. One comparable is reported to have a basement and three have slab foundations. Each comparable has central air conditioning and a garage ranging in size from 240 to 492 square feet of building area. Three comparables each have one or two fireplaces. The comparables sold from June 2019 to August 2020 for prices ranging from \$325,000 to \$431,000 or from \$146.40 to \$150.92 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 \$159,242. The subject's assessment reflects a market value of \$477,774 or \$174.37 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 five comparable sales located within .63 miles from the subject property.² Four comparables are reported to have sites ranging in size from 8,970 to 25,060 square feet of land area. The comparables are improved with two-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,456 to 2,800 square feet of living area. The dwellings were built from 1950 to 1962. Three comparables are reported to have basements. Two comparables are reported to have a slab foundation. Each comparable has central air conditioning and a garage that ranges in size from 312 to 836 square feet of building area. Two comparables each have one or two fireplaces. The properties sold from January 2020 to July 2021 for prices ranging from \$500,000 to \$635,000 or from \$202.18 to \$228.17 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 record contains a total of nine suggested comparable sales for the Board's consideration as one property sold twice. The Board gives less weight to the appellant's comparable sales #1 and #3 which sold over 14 months prior to the January 1, 2021 assessment date and were less likely to be reflective of market value. The Board finds the parties' remaining comparables sold more proximate in time to the assessment date at issue and have varying degrees of similarity to the subject in location, site size, age, dwelling size, and features. Nevertheless, these comparables sold from January 2020 to July 2021 for prices ranging from \$350,000 to \$635,000 or from \$149.32 to \$228.17 per square foot of living area, including land. The subject's assessment

² The Board finds board of review comparable #2 is the same property as appellant's comparable #4. However, the appellant reported a 2020 sale price of \$420,000 and the board of review reported a subsequent 2021 sale price of \$635,000.

reflects a market value of \$477,774 or \$174.37 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Scott Rush, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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