



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

APPELLANT: Aaron Golman
DOCKET NO.: 22-00302.001-R-1
PARCEL NO.: 16-28-219-013

The parties of record before the Property Tax Appeal Board are Aaron Golman, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$53,395
IMPR.: \$143,255
TOTAL: \$196,650

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 2022 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 improved with a 2-story dwelling of brick exterior construction with 2,511 square feet of living area. The dwelling was built in 1966. Features of the home include a basement, central air conditioning, one fireplace, and a garage with 462 square feet of building area. The property has an approximately 10,120 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 five comparable sales located in the same assessment neighborhood code as the subject property and within 0.32 of a mile from the subject. The comparables have parcels that range in size from 8,100 to 15,750 square foot sites. The comparables are improved with 2-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 1,890 to 2,869 square feet of living area. The

dwellings were built from 1956 to 1965 with comparables #2 and #4 each having an effective age of 1973. Four comparables each have a basement with one having finished area and one comparable has a crawl space foundation. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 308 to 594 square feet of building area. The comparables sold from February 2020 to May 2021 for prices ranging from \$438,000 to \$575,000 or from \$192.52 to \$231.75 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$179,075 which reflects a market value of \$537,279 or \$213.97 per square foot of living area, land included, 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 \$210,050. The subject's assessment reflects a market value of \$630,213 or \$250.98 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

The board of review provided a copy of a Multiple Listing Service datasheet for the sale of the subject in October 2018 for a price of \$605,000 or \$240.94 which revealed that the subject had finished basement area that was not disclosed by either party. The board of review also noted that four of the appellant's comparables sold in 2020 and the appellant's comparable #2 lacked a basement.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same assessment neighborhood code as the subject property and within 0.47 of a mile from the subject. The comparables have parcels that range in size from 8,100 to 11,370 square feet of land area. The comparables are improved with 2-story homes of wood siding or brick and wood siding exterior construction ranging in size from 2,208 to 2,446 square feet of living area. The dwellings were built in either 1964 or 1965. Each comparable has a basement with one having finished area, central air conditioning, one fireplace, and a garage ranging in size from 441 to 484 square feet of building area. The comparables sold in either March 2021 or September 2021 for prices ranging from \$515,000 to \$595,000 or from \$233.24 to \$243.25 per square foot of living area, land included. Based on this evidence the board of review requested the subject's assessment be sustained.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

The record contains a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #4, and #5 due to differences from the subject in age, dwelling size, foundation type, and/or which have a 2020 sale date occurring less proximate in time to the subject's January 1, 2022 assessment date at issue than other comparables in this record.

The Board finds the best evidence of market value to be the parties' four remaining sales. These comparables sold proximate in time to the subject's assessment date and are similar to the subject in age, dwelling size, and features. These comparables sold in either March 2021 or September 2021 for prices ranging from \$515,000 to \$595,000 or from \$223.33 to \$243.25 per square foot of living area, land included. The subject's assessment reflects a market value of \$630,213 or \$250.98 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record and is excessive. Based on this record and after considering appropriate 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 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: February 20, 2024



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

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