



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

APPELLANT: Ivy Baruch
DOCKET NO.: 22-01194.001-R-1
PARCEL NO.: 16-34-101-028

The parties of record before the Property Tax Appeal Board are Ivy Baruch, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$89,620
IMPR.: \$194,685
TOTAL: \$284,305

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 consists of a 2-story dwelling of wood siding exterior construction with 4,058 square feet of living area. The dwelling was constructed in 1967 and is approximately 55 years in actual age with an effective year built of 1977 due to remodeling.¹ Features of the home include an unfinished basement, central air conditioning, a fireplace, and an attached garage containing 462 square feet of building area. The property has a site measuring approximately 24,710 square feet and is located in Deerfield, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid containing information on four comparable sales located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist

¹ Some descriptive information was drawn from the subject's property record card submitted by the board of review and not contested by the appellant.

of 2-story homes of brick or wood siding exterior construction that range in size from 3,191 to 4,107 square feet of living area. The homes range in age from 55 to 57 years old. The homes each feature an unfinished basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 483 to 934 square feet of building area. The comparables sold from March 2021 to February 2022 for prices ranging from \$560,000 to \$739,500 or from \$171.36 to \$197.44 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$284,305. The subject's assessment reflects a market value of \$854,796 or \$210.64 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for Lake County of 33.26% as determined by the Illinois Department of Revenue.

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 is assigned to the subject property. The comparables consist of 2-story dwellings with wood siding exteriors ranging in size from 3,681 to 4,854 square feet of living area. The comparables were each built in 1965 and have effective ages ranging from 1973 to 1992. The comparables each feature a partially finished basement, central air conditioning, two or three fireplaces, and an attached garage ranging in size from 462 to 528 square feet of building area. The comparables sold from April 2021 to May 2022 for prices ranging from \$1,150,000 to \$1,179,000 or from \$241.55 to \$320.29 per square foot of living area, land included.

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 seven comparable sales in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1 and #3, along with board of review comparable #2 due to significant differences from the subject in dwelling size. The Board finds the remaining comparables in the record to be similar to the subject in location, design, dwelling size, actual and/or effective age, and most features. However, board of review comparables #1 and #4 each have a finished basement area, dissimilar to the subject's unfinished basement, suggesting that downward adjustments are needed to these comparables in order to make them more similar to the subject property. The best comparables in the record sold from April 2021 to May 2022 for prices ranging from \$702,700 to \$1,179,000 or from \$180.06 to \$320.29 per square foot of living area, land included. The subject's assessment reflects a market value of \$854,796 or \$210.64 per square foot of living area, land included, which falls within the range established by the best comparables in this record both in terms of overall value and on a per square foot of living area basis. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant

did not demonstrate by a preponderance of the evidence that the subject is overvalued and, thus, 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:

May 21, 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

AGENCY

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