



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

APPELLANT: Benjamin Caplan
DOCKET NO.: 22-01290.001-R-1
PARCEL NO.: 16-28-105-018

The parties of record before the Property Tax Appeal Board are Benjamin Caplan, the appellant, by attorney A. Fredrick Chapekis, of Chapekis & Chapekis 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: \$49,656
IMPR.: \$105,845
TOTAL: \$155,501

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 ranch-style dwelling of brick exterior construction with 2,208 square feet of living area. The dwelling was constructed in 1963 and is approximately 59 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 2-car 429 square foot garage.¹ The property has an 11,160 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 an appraisal estimating the subject property had a market value of \$365,000 as of January 1, 2022. The appraisal was prepared by Lilie Toshev, a certified residential real

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review and were not refuted by the appellant.

estate appraiser, for ad valorem tax purposes. The appraiser inspected the interior and exterior of the subject on September 2, 2022.

Under the sales comparison approach, the appraiser selected five comparable sales located within 0.85 of a mile from the subject. The comparables have varying degrees of similarity to the subject and sold from September 2019 to March 2021 for prices ranging from \$350,000 to \$380,000 or from \$145.32 to \$214.93 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted sale prices ranging from \$360,500 to \$391,000. Based on this analysis, the appraiser concluded a value for the subject of \$365,000 as of January 1, 2022.

As part of the appeal, the appellant also disclosed that the subject property is an owner-occupied residence. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,501. The subject's assessment reflects a market value of \$466,550 or \$211.30 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.² Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2022 an equalization factor of 1.0372 was applied to non-farm properties in West Deerfield Township.³

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.63 of a mile from the subject. The comparables have varying degrees of similarity to the subject and sold from August to December 2021 for prices ranging from \$465,000 to \$645,000 or from \$206.53 to \$326.14 per square foot of living area, including land.

The board of review submitted a brief criticizing the appellant's appraisal for a selection of older sales as comparables and unsupported land adjustments. The board of review presented information on three land sales occurring in 2021 and 2020. These comparables range in size from 9,408 to 12,000 square feet of land area and sold for prices ranging from \$27.25 to \$30.83 per square foot of land area. The board of review also asserted the subject's assessment was reduced by the Board for the 2019 tax year in Docket No. 19-08070 in which the Board issued a decision lowering the subject's assessment to \$149,985 based on the agreement of the parties. Based on this evidence, the board of review requested the subject's assessment be sustained.

Conclusion of Law

² Sec. 1910.50(c)(1) of the Board's procedural rules 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 § 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.

³ The Board takes judicial notice that equalization factors of 1.0017 and 0.9979 were applied in West Deerfield Township for 2020 and 2021, respectively.

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 section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is applicable and provides in pertinent part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Board for the 2019 tax year under Docket No. 19-08070 in which a decision was issued based upon the agreement of the parties reducing the subject's assessment to \$149,985. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2022 tax years are within the same general assessment period and an equalization factor of 1.0372 was applied in West Deerfield Township in 2022. Furthermore, the decision of the Board for the 2019 tax year has not been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$155,051 ($\$149,985 \times 1.0017 \times 0.9979 \times 1.0372$), which is equal to the 2022 assessment of the subject property of \$155,501. Based on the foregoing, the Board finds 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: March 26, 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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