



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

APPELLANT: Suzanne Klein
DOCKET NO.: 23-00263.001-R-1
PARCEL NO.: 16-34-105-028

The parties of record before the Property Tax Appeal Board are Suzanne Klein, the appellant, by attorney Abby L. Strauss of Schiller Law P.C. 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: \$72,557
IMPR.: \$147,338
TOTAL: \$219,895

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 2023 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 brick exterior construction with 3,013 square feet of living area. The dwelling was constructed in 1967 and is approximately 56 years old. Features of the home include a basement, central air conditioning,¹ a fireplace and a 462 square foot garage. The property has an approximately 13,882 square foot site 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 information on three comparable properties that have the same assessment neighborhood code as the subject and are located within .47 of a mile from the subject property.

¹ The appellant revealed the subject has central air conditioning, which is not depicted in the subject's property record card provided by the board of review. Thus, the Board finds the subject is likely not being assessed for central air conditioning.

The comparables have sites that range in size from 9,720 to 19,350 square feet of land area. The appellant reported the comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 2,708 to 3,449 square feet of living area. The dwellings were built from 1967 to 1975. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 393 to 506 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold in May or December 2022 for prices ranging from \$538,250 to \$650,000 or from \$188.46 to \$198.76 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$194,660, which would reflect a market value of \$584,038 or \$193.84 per square foot of living area, including land, when using 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 \$219,895. The subject's assessment reflects a market value of \$659,751 or \$218.97 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In response to the appeal, the board of review submitted a memorandum from the Moraine Township Assessor critiquing the appellant's comparables. The township assessor stated that no Multiple Listing Service (MLS) datasheet was found for the appellant's comparable #1. The assessor argued that the appellant's comparable sale #2 was "pursuant to short sale," as depicted in the attached MLS datasheet that also described the dwelling as a two-story design. The MLS datasheet also revealed the sale was based on a lender approved price. Additionally, the assessor contended that this property is receiving a -10% obsolescence adjustments due to the property abutting the Middle Fork North Branch Chicago River, an inferior location. Lastly, the assessor stated that 76% of the appellant's comparable #3 is a one-story house as depicted in the photograph taken from its MLS listing, provided herein.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted information on four comparable properties that have the same assessment neighborhood code as the subject and are located within .40 of a mile from the subject property. The comparables have sites that range in size from 8,681 to 18,106 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 2,873 to 3,548 square feet of living area. The dwellings are from 55 to 60 years old. Each comparable has a basement with finished area, central air conditioning, a fireplace and a garage ranging in size from 440 to 528 square feet of building area. The comparables sold from February 2022 to January 2023 for prices ranging from \$675,000 to \$825,000 or from \$227.13 to \$271.99 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

² 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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

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 seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparable #4 due to differences from the subject in dwelling size and/or design. Additionally, the appellant's comparable #1 has an inground swimming pool, unlike the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #3, which are similar to the subject in location, dwelling size, design and age. However, the Board finds all three comparables have basement finish, unlike the subject, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these three comparables sold from October 2022 to January 2023 for prices ranging from \$675,000 to \$770,000 or from \$227.13 to \$271.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$659,751 or \$218.97 per square foot of living area, including land, which is less than the three best comparable sales in the record both in terms of overall value and on a price per square foot basis, which appears to be logical given the subject's lack of basement finish. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds 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: _____

November 19, 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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