



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

APPELLANT: Moshe & Elaine Mizrachi  
DOCKET NO.: 07-02453.001-R-1  
PARCEL NO.: 16-32-112-029

The parties of record before the Property Tax Appeal Board are Moshe and Elaine Mizrachi, the appellants, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$56,561  
IMPR: \$99,392  
TOTAL: \$155,953**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of wood siding and brick exterior construction that contains 2,084 square feet of living area. The dwelling was constructed in 1956. Features of the home include an unfinished basement, central air conditioning, and a two-car attached garage with 438 square feet. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellants' indicated on the appeal form that the appeal was based on comparables sales. A review of the data disclosed, however, that only one of the three comparables submitted by the appellants had actually sold. The appellants' comparables are described as two-story dwellings of brick construction that range in size from 1,886 to 2,084 square feet of living area. The dwellings were constructed from 1956 to 1960. Each comparable has an unfinished basement, two comparables have central air conditioning, one comparable has a fireplace and each comparable has an attached garage with either 264 or 438 square feet of building area. The comparables have total assessments ranging from \$129,365 to \$148,877 and improvement assessments ranging from \$78,976 to \$97,400 or from \$37.90 to \$46.74 per square foot of living area. The subject has a total assessment of \$155,953 and an improvement assessment of \$99,392 or \$47.69 per square foot of living area. The appellants' comparable #2 was reported

to have sold in March 2006 for a price of \$457,500 or \$242.58 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$134,716.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The subject's total assessment reflects a market value of approximately \$467,905 or \$224.52 per square foot of living area, land included, when applying the statutory level of assessments.

To demonstrate the subject property was being equitably assessed the board of review submitted information on six comparables properties, number 1 through 6, improved with two-story dwellings of wood siding and brick exterior construction that were built in 1956 and 1957. Each comparable has 2,084 square feet of living area, a basement, central air conditioning and a 438 square foot attached garage. Four comparables have fireplaces. These properties have total assessments ranging from \$159,783 to \$173,502 and improvement assessments ranging from \$99,392 to \$101,061 or from \$47.69 to \$48.49 per square foot of living area.

To demonstrate the subject's assessment was reflective of the property's market value the board of review submitted information on three comparables sales numbered 7 through 9. These properties were improved with two-story dwellings of wood siding and brick construction that were built in 1956 and 1957. Each comparable has 2,084 square feet of living area, a basement, central air conditioning and a 432 or 438 square foot attached garage. Two comparables have fireplaces. These properties sold from November 2006 to June 2007 for prices ranging from \$475,000 to \$590,000 or from \$227.27 to \$283.11 per square foot of living area, land included.

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

In rebuttal, the appellants submitted information on three additional comparable listings. The Board will not consider these additional comparables pursuant to section 1910.66(c) of the rules of the Property Tax Appeal Board which provides:

- c) Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

86 Ill.Admin.Code §1910.66(c). Based on this provision, the Property Tax Appeal Board is precluded from considering the appellants' rebuttal evidence because the evidence is composed of newly discovered comparables.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the

parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The Board finds the evidence in the record does not support a reduction in the assessment founded on the appellants' overvaluation argument utilizing comparable sales. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the appellants have not met this burden of proof and a reduction in the subject's assessment is warranted on this basis.

In reviewing the comparables in the record, the Property Tax Appeal Board finds those submitted by the board of review to be most similar to the subject in age, size and features. The comparable dwellings were constructed in 1956 and 1957. Each comparable has 2,084 square feet of living area, a basement, central air conditioning and a 432 or 438 square foot attached garage. Two comparables have fireplaces. These properties sold from November 2006 to June 2007 for prices ranging from \$475,000 to \$590,000 or from \$227.27 to \$283.11 per square foot of living area, land included. The subject's total assessment reflects a market value of approximately \$467,905 or \$224.52 per square foot of living area, land included, when applying the statutory level of assessments. The subject's assessment reflects a market value below the range established by the best comparable sales in the record.

The Board further finds the evidence in the record does not demonstrate the subject property is being inequitably assessed. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the property is being uniformly assessed with similar properties.

The Board finds comparables #1 and #3 submitted by the appellants and comparables #1 through #6 submitted by the board were almost identical to the subject in age, size, style and features. These comparables had total assessments ranging from \$139,986 to \$173,502. The subject has a total assessment of \$155,953, which is at the lower end of the range established by these comparables. The same comparables had improvement assessments that ranged from \$37.90 to \$48.49 per square foot of living area. The subject's improvement assessment of \$47.69 per square foot of living area is within the range established by the most similar comparables. Based on this evidence the Board finds the subject's assessment is equitable 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: October 22, 2010

*Allen Castrovillari*

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 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 the subsequent year 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.

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.