



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

APPELLANT: Jack Gore  
DOCKET NO.: 11-05043.001-R-1  
PARCEL NO.: 16-29-210-019

The parties of record before the Property Tax Appeal Board are Jack Gore, the appellant, by attorney Julia Mezher, of Mar Cal Law, P.C. in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$53,236  
**IMPR.:** \$32,703  
**TOTAL:** \$85,939

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 2011 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 one-story dwelling of wood siding exterior construction with 1,222 square feet of living area. The dwelling was constructed in 1956. Features of the home include a full unfinished basement, a fireplace and a 330 square foot attached garage. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant appeared before the Property Tax Appeal Board through counsel, contending assessment equity as the basis of the appeal.<sup>1</sup> The appellant did not challenge the subject's land assessment. In support of the overvaluation and assessment equity complaint, the appellant submitted information on three comparables located in the same neighborhood code as assigned by the township assessor as the subject property. The comparables are improved with one-story dwellings of wood siding exterior construction and are from 50 to 55 years old. Features include central air conditioning and detached garages ranging from 308 to 588 square feet of building area. One comparable has a full basement with finished area. Two comparables do not have a basement. The dwellings range from 1,072 to 1,171 square feet of living area and have improvement assessments that range from \$26,699 to \$31,241 or from \$24.27 to \$29.75 per square foot of living area.

These comparables sold from March 2011 to August 2011 for prices ranging from \$165,500 to \$226,500 or from \$150.00 to \$211.29 per square foot of living area including land.

The appellant stated that she did not prepare the evidence.

Based on this evidence the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,051. The subject's assessment reflects a market value of \$268,510 or \$219.73 per square foot of living area, including land, when using the 2011 three year average median level of assessments for Lake County of 32.42%. The subject property has an improvement assessment of \$33,815 or \$27.67 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same neighborhood code as assigned by the township assessor as the subject property. Two of the comparables are located on the same street as the subject. The comparables are improved with one-story single family dwellings of wood siding exterior construction and were built in 1958 or 1962. Features include full or partial

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<sup>1</sup> The appellant's appeal form marked assessment equity as the basis of the appeal. The appellant also supplied recent sales information on the comparables submitted. During the hearing the appellant's attorney requested to amend the assessment complaint to include overvaluation. The board of review did not object. The Board hereby grants the appellant's request to amend the assessment complaint to include overvaluation.

basements with one comparable having 497 square feet of finished area. Two comparables have central air conditioning, one or two fireplaces and attached garages that are 420 or 308 square feet of building area, respectively. The dwellings range in size from 1,232 to 1,392 square feet of living area and have improvement assessments that range from \$34,209 to \$44,831 or from \$27.77 to \$32.64 per square foot of living area.

### **Conclusion of Law**

The appellant argued 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 meet this burden of proof and a reduction in the subject's assessment is warranted.

Having considered the testimony and evidence, the Board finds the appellant has submitted three comparable sales for consideration. The board of review did not submit any market evidence to support its assessed valuation of the subject property. The Board finds the only reliable indicator of market value in the record to be appellant's comparable sale #1. This most similar comparables sold for a price of \$226,500 or \$211.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$268,510 or \$219.73 per square foot of living area, including land, which is above the best comparable sale in this record. The Board gave little weight to appellant's comparable #2 and #3. These comparables did not have basements, unlike the subject property. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

The appellant also contended unequal treatment in the assessment process as a basis of the appeal. 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 and considering the reduction in assessment granted for overvaluation, the Board finds that the subject property is equitably assessed and no further reduction in the subject's assessment is warranted.

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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. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

Member

*J. R.*

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: September 19, 2014

*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.