



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

APPELLANT: Scott & Cari Shamberg  
DOCKET NO.: 12-01795.001-R-1  
PARCEL NO.: 16-28-213-013

The parties of record before the Property Tax Appeal Board are Scott & Cari Shamberg, the appellants, by attorney Terry L. Engel of Deutsch Levy & Engel, 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:** \$55,278  
**IMPR:** \$151,676  
**TOTAL:** \$206,954

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2012 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 frame construction with 2,972 square feet of living area. The dwelling was constructed in 1950 with an effective age of 2001 due to recent expansion/remodeling that occurred in 1999, prior to its most recent sale in July 2009. Features of the home

include a partial unfinished basement, central air conditioning, a fireplace and a 550 square foot garage. The property is located in Highland Park, Deerfield Township, Lake County.

The appellants' appeal is based on overvaluation.<sup>1</sup> In support of this argument, the appellants submitted evidence disclosing the subject property was purchased on July 15, 2009 for a price of \$632,500. To support this claim, the appellants submitted a copy of the Settlement Statement, the real estate contract cover page, property record printouts from Cook County, and copy of a Sheriff's Deed in Judicial Sale concerning property in Cook County.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$191,666 which would reflect a market value of approximately \$575,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$223,432. The subject's assessment reflects a market value of \$682,861 or \$229.76 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

The board of review's submission did not address the contention of a recent sale of the subject property although the subject's property record card did reflect the July 2009 sale for \$632,500.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .27 of a mile of the subject property. These comparable dwellings sold between April 2010 and April 2012 for prices ranging from \$693,000 to \$875,000 or from \$251.91 to \$329.94 per square foot of living area, including land.

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

### **Conclusion of Law**

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<sup>1</sup> While the appellants' counsel also marked comparable sales and assessment equity as additional bases of this appeal, there was insufficient evidence presented as to either of those claims. The submission of one sale/equity comparable does not meet the requirements of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.65(b) & (c)(4)).

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in July, 2009 for a price of \$632,500. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant partially completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, and the property had been advertised on the open market with the Multiple Listing Service. In further support of the transaction the appellant submitted a copy of the first page of the sales contract and the Settlement Statement. The Board finds the purchase price of \$632,500 is below the market value reflected by the assessment of \$682,861.

Furthermore, the Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price in July 2009 was still reflective of market value as of the assessment date of January 1, 2012. Based on this limited record, the Board finds the subject property had a market value of \$632,500 as of January 1, 2012. Since market value has been determined the 2012 three year average median level of assessment for Lake County of 32.72% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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.



Chairman



Member



Member



Member



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: July 18, 2014



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.