



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

APPELLANT: Eleonor Korneff  
DOCKET NO.: 12-02989.001-R-1  
PARCEL NO.: 16-29-109-011

The parties of record before the Property Tax Appeal Board are Eleonor Korneff, the appellant, 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:** \$52,303  
**IMPR.:** \$29,363  
**TOTAL:** \$81,666

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 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 one-story single-family dwelling of frame and brick exterior construction with 1,807 square feet of living area. The dwelling was constructed in 1956. Features of the home include a basement with finished area, central air conditioning, a fireplace and an attached two-

car garage. The property has an 11,250 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 \$245,000 as of August 17, 2012. As part of the appraisal report, the appraiser inspected the subject property and reported there were no updates to the property in the prior 15 years with obvious deferred maintenance along with a need for "some significant repairs." The appraiser also found the functional utility and overall livability somewhat diminished due to the condition, although the dwelling is still useable and functional as a residence. The appraiser also included photographs of various condition issues.

For the sales comparison approach, the appraiser analyzed six sales and two active listings. The appraiser also performed a cost approach to value for the subject with a value conclusion of \$261,100.

In the final reconciliation, the appraiser placed most weight on sales comparable #1 as being most recent and sale #3 being most proximate with least weight given to comparable sale #6 and the listings being given no weight. Based on this evidence, the appellant requested a total assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,050. The subject's assessment reflects a market value of \$345,507 or \$191.20 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 submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional data. Paulson asserted that the appellant's appraisal has an effective date more than eight months after the assessment date of January 1, 2012 and five of the eight comparables are split-level dwellings which differ from the subject's one-story design. Furthermore, he noted that four of the comparables are more than one mile from the subject property.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales of one-story dwellings located within .65 of a mile of the subject. The comparables are also within five years of the subject's construction date and bracket the subject in living area, basement size, garage size and site size.

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

The Property Tax Appeal Board has given reduced weight to the board of review's comparable sales #1, #2, #3 and #5 as each dwelling was a brick home, one lacked a basement and three had basements that were significantly larger than the subject's basement. In addition, board of review comparable #5 was significantly smaller than the subject in living area. The Board takes notice that although the board of review criticized the appraisal for having an opinion of value as of August 2012, the board of review submitted comparable sales #1 through #3 that occurred between June 2012 and July 2013 which dates are likewise distant from the valuation date at issue of January 1, 2012.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an estimated market value of \$245,000 which is further supported by board of review comparable #4 despite differences in exterior construction, dwelling size and basement finish. The appraiser set forth condition issues with regard to the subject property and expounded in the appraisal report on the efforts to find comparable sales that were proximate to the subject property. The subject's assessment reflects a market value of \$345,507 or \$191.20 per square foot of living area, including land, which is above the appraised value and also above the best comparable sale in the record presented by the board of review. On this record, the Board finds the subject property is overvalued and a reduction commensurate with the appellant's request is 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.

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Chairman

*K. L. Ferr*

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Member

*JR*

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Member

*Mark Albino*

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Member

*Jerry White*

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Acting 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: August 21, 2015

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*A. Portol*

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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.