



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

APPELLANT: Susan J Peavoy  
DOCKET NO.: 16-04975.001-R-1  
PARCEL NO.: 16-29-320-009

The parties of record before the Property Tax Appeal Board are Susan J Peavoy, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$41,883  
**IMPR.:** \$87,687  
**TOTAL:** \$129,570

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 2016 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 split-level dwelling of brick exterior construction with 1,555 square feet of above grade living area. The dwelling was constructed in 1958. Features of the home include a lower level that is partially finished, central air conditioning and a 484 square foot garage. The property has an 8,160 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation and improvement assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on six<sup>1</sup> comparable sales located within .77 of a mile of the subject. The comparables are described as split-level dwellings of brick or wood siding exterior construction ranging in size from 1,431 to 1,707 square feet of above grade living area that were built from 1956 to 1960. The comparables have lower levels with finished area; two comparables each have one fireplace; and each

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<sup>1</sup> The appellant's comparables #3 and #4 are the same property.

comparable has a garage ranging in size from 253 to 528 square feet of building area. The appellant's counsel did not report the comparables' lot sizes or whether the comparables have central air conditioning. The seven comparables sold from May 2015 to July 2016 for prices ranging from \$235,000 to \$370,000 or from \$143.03 to \$258.56 per square foot of above grade living area, including land.

In support of the inequity argument, the appellant submitted limited information on eight equity comparables located within the same neighborhood code and within .38 of a mile of the subject. The comparables consist of 1.5 story dwellings ranging in size from 1,402 to 1,696 square feet of above grade living area that were built from 1957 to 1962. The comparables have improvement assessments ranging from \$63,529 to \$94,029 or from \$42.78 to \$57.19 per square foot of above grade living area. Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$137,950. The subject's assessment reflects an estimated market value of \$416,013 or \$267.53 per square foot of living area, including land, when applying Lake County's 2016 three-year average median level of assessment of 33.16%. The subject property has an improvement assessment of \$96,067 or \$61.78 per square of living area.

In support of the subject's assessment, the board of review submitted information on four comparable sales and four assessment equity comparables. The comparable sales are located within the same subdivision and within .417 of a mile of the subject. Board of review comparable sales #1 and #3 were submitted by the appellant as comparable sales #7 and #6, respectively. The four comparables are described as split-level dwellings of brick exterior construction ranging in size from 1,386 to 1,485 square feet of above grade living area that were built from 1955 to 1967. Each comparable has a lower level with finished area, central air conditioning and a garage ranging in size from 442 to 675 square feet of building area. Two comparables have one fireplace each. The dwellings are situated on sites that range in size from 8,840 to 21,096 square feet of land area. The comparables sold from May 2015 to July 2016 for prices ranging from \$370,000<sup>2</sup> to \$400,000 or from \$249.16 to \$270.56 per square foot of above grade living area, including land.

The four equity comparables are located within the same subdivision and within .895 of a mile of the subject. The equity comparables are improved with split-level dwellings of brick or wood siding exterior construction ranging in size from 1,550 to 1,733 square feet of above grade living area that were built from 1958 to 1978. Each comparable has a lower level with finished area, central air conditioning and a garage ranging in size from 484 to 650 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$89,233 to \$121,273 or from \$57.57 to \$69.98 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>2</sup> The Property Tax Appeal Board finds the board of review incorrectly depicted the sale price of comparable #3. The property record card submitted by the board of review indicated a sale price of \$370,000 or \$249.16 per square foot of above grade living area, including land.

In rebuttal, the appellant argued that the board of review's failure to respond or object to appellant's comparables should serve as an admission that they are acceptable comparables. The appellant's attorney further argued that taking the board of review equity comparables into consideration, along with the undisputed appellant's equity comparables shows that 11 of 12 or 92% of the equity comparables support a reduction based on building price per square foot.

### **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 Board finds the parties submitted eight comparable sales for consideration which includes two comparables common to both parties. The Board gave less weight to appellant's comparable #2 as it appears to be an outlier when compared to the other comparables in the record. The Board also gave less weight to board of review comparable #1 for its considerably larger lot size when compared to the subject's lot size.

The Board finds the best evidence of market value for the subject property to be the remaining comparables in the record. These comparables are similar to the subject in location, dwelling size, design, age and features. The comparables sold from May 2015 to July 2016 for prices ranging from \$309,900 to \$400,000 or from \$181.55 to \$270.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$416,013 or \$267.53 per square foot of living area, including land, which falls above the overall price range established by the best comparable sales in the record and within the price per square foot range. In addition, the Board gave most weight to the parties' common comparable (appellant's comparable #6 and board of review comparable #3) which is most similar to the subject in location, design, size, age and features. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction in the subject's assessment is justified.

The appellant also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject.

The record contains twelve assessment equity comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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.

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Chairman



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Member

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Member



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Member

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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: February 18, 2020



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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 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

AGENCY

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COUNTY

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