



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

APPELLANT: Paul Lopata  
DOCKET NO.: 17-02222.001-R-1  
PARCEL NO.: 16-28-415-011

The parties of record before the Property Tax Appeal Board are Paul Lopata, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$56,113  
**IMPR.:** \$240,271  
**TOTAL:** \$296,384

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 2017 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 brick exterior construction with 4,042 square feet of living area. The dwelling was built in 1997. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a 759 square foot attached garage. The subject is located in Deerfield, West Deerfield Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within same neighborhood and .69 of a mile from the subject property. The comparables are described as two-story dwellings of brick exterior construction that were built from 1997 to 2003. The dwellings range in size from 3,743 to 4,073 square feet of living area. Each comparable has basement, with two having finished area; central air conditioning; one fireplace and a garage ranging in size from 484 to 770 square feet of building

area. The comparables sold from June 2016 to May 2017 for prices ranging from \$840,000 to \$930,000 or from \$211.64 to \$248.46 per square foot of living area, including land. Based on this 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 of \$381,252. The subject's assessment reflects an estimated market value of \$1,150,081 or \$284.53 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for Lake County of 33.15%.

In support of the subject's assessment, the board of review submitted information on four comparable sales located from .213 to 1.568 miles from the subject. The comparables consist of two-story dwellings of brick exterior construction that were built from 2002 to 2012. The dwellings range in size from 4,060 to 4,361 square feet of living area. The comparables each have a basement, with two having finished area; central air conditioning; one or two fireplaces and a garage ranging in size from 672 to 1,132 square feet of building area. The comparables sold from January 2017 to April 2018 for prices ranging from \$1,124,875 to \$1,420,000 or from \$259.97 to \$340.04 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**

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 parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #4 along with board of review comparables due to their distant location, dissimilar age and superior finished basement area when compared to the subject. In addition, board of review comparable #4 sold in April 2018 which is not as proximate in time to the valuation date as the other sales in the record and less likely to be reflective of market value.

The Board finds the best evidence of the subject's market value to be the appellant's comparables #2 and #3 as both comparables are more similar to the subject in location, dwelling size, design, age and most features. The comparables sold in May 2017 and August 2016 for prices of \$870,000 and \$899,900 or for \$215.19 and \$220.94 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$1,150,081 or \$284.53 per square foot of living area, including land, which falls above the two best comparables in the record both on overall price and a price per square foot basis. After considering 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 commensurate to the appellant's request is justified.

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.



Chairman



Member



Member



Member



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: May 26, 2020



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Paul Lopata, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085