



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

APPELLANT: Ronald M. Hyams  
DOCKET NO.: 18-01347.001-R-1  
PARCEL NO.: 16-29-304-020

The parties of record before the Property Tax Appeal Board are Ronald M. Hyams, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** 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:** \$48,036  
**IMPR.:** \$111,000  
**TOTAL:** \$159,036

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 2018 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 wood siding exterior construction with 1,956 square feet of living area. The dwelling was built in 1981. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 462 square foot garage. The property has an 8,910 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 information on three comparable sales located within .15 of a mile from the subject property. The appellant did not report the comparables land sizes. The comparables are improved with two-story dwellings of wood siding or brick exterior construction built from 1977 to 1982. The houses range in size from 1,956 to 2,895 square feet of living area. Features of each property include a partial or full unfinished basement, central air conditioning and one fireplace. Comparable #1 has a garage with 550 square feet of building area according to the

Property Tax Assessment Information sheet that was submitted. Comparables #2 and #3 appear to have attached garages per the photographic evidence submitted by the appellant. However, the appellant did not disclose the garage sizes. The sales occurred from April to October 2017 for prices ranging from \$400,000 to \$635,000 or from \$204.50 to \$219.34 per square foot of living area, including land. The appellant further argued that it does not make sense that comparable #1's assessed value is about 20% less than the subject's assessed value when their floor plans are the same with minor differences. The homes are also located proximate to each other as they are separated by a common back yard fence. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$134,320.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$159,036. The subject's assessment reflects a market value of \$480,762 or \$245.79 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

The board of review asserted the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year in Docket No. 15-01722.001-R-1 in which the subject's assessment was reduced to \$143,319. The board of review indicated that 2015 was the first year of the general assessment cycle in West Deerfield Township where the subject property is located. It further explained that the equalization factors for West Deerfield Township for 2016, 2017 and 2018 were 1.0643, 1.0393 and 1.0032, respectively. The board of review explained that pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the 2016, 2017 and 2018 equalization factors were applied to the 2015 assessment to arrive at the 2018 assessment of \$159,036.

In further support of the subject's assessment the board of review submitted a grid analysis and property record cards on three comparable sales located within .225 of a mile from the subject property. The comparables are described as two-story dwellings of brick exterior construction that have either 2,434 or 2,586 square feet of living area. The homes were constructed in 1978. The comparables each have a partial basement with one having finished area; central air conditioning; one fireplace; and a garage with either 483 or 506 square feet of building area. The sales occurred from July 2017 to May 2018 for prices ranging from \$567,000 to \$650,000 or from \$230.09 to \$267.05 per square foot of living area, land included.

Based on this evidence the board of review requested the assessment be sustained.

In rebuttal, the appellant reiterated the sale next door to the subject and asserted that board of review ignored this sale. In addition, the board of review sales are larger four-bedroom dwellings when compared to the smaller three-bedroom dwelling of the subject.

### **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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is not warranted.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-01722.001-R-1 in which a decision was issued reducing the subject's assessment to \$143,319. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2015 and 2018 tax years are within the same general assessment period and equalization factors of 1.0643, 1.0393 and 1.0032 were applied in West Deerfield Township in 2016, 2017 and 2018, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board's finds the assessment as established by decision for the 2015 tax year should be carried forward through the 2018 tax year subject only to the equalization factors applied in 2016, 2017 and 2018, which reflects the final decision issued by the Lake County Board of Review. The Board finds the 2018 assessment established by the board of review follows the dictates of section 16-185 of the Property Tax Code.

The Board further finds the parties submitted six comparable that sold for prices ranging from \$204.50 to \$267.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$245.79 per square foot of living area, land included, which falls within the range established by the comparable sales in the record.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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. 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:

January 19, 2021



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

Ronald M. Hyams  
1249 Greenwood Ave  
Deerfield, IL 60015

COUNTY

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