



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

APPELLANT: Richard Katz  
DOCKET NO.: 18-03111.001-R-1  
PARCEL NO.: 16-29-401-020

The parties of record before the Property Tax Appeal Board are Richard Katz, 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 **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:** \$58,680  
**IMPR.:** \$177,403  
**TOTAL:** \$236,083

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 2.0-story dwelling of brick exterior construction with 3,004 square feet of living area. The dwelling was constructed in 1988. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 484 square foot garage. The property 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 eight comparable sales located within 0.80 of a mile from the subject property. The comparables are improved with 2.0-story dwellings of brick or wood siding exterior construction that range in size from 2,586 to 3,456 square feet of living area. The homes were built from 1951 to 1986 and have effective ages ranging from 1977 to 1995. Each comparable has a basement, one with finished area, central air conditioning and a garage ranging in size from 400 to 586 square feet of building area. Seven of the comparables have one or two

fireplaces. The comparables sold from April 2017 to July 2018 for prices ranging from \$430,000 to \$652,000 or from \$145.27 to \$230.09 per square foot of living area, land included.

The appellant's counsel also submitted the Multiple Listing Service (MLS) sheets on their comparable sales #1, #3, #7 and #8 which provided descriptions of updates to the properties. Based on this evidence, the appellant requested the subject's assessment be reduced to \$211,260.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$236,083. The subject's assessment reflects a market value of \$713,673 or \$237.57 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within approximately 0.49 of a mile from the subject property. Board of review comparable #4 is the same property as the appellant's comparable #7. The comparables are improved with a 1.75-story and three, 2.0-story dwellings of brick or wood siding exterior construction that range in size from 2,434 to 3,229 square feet of living area. The homes were built from 1950 to 1978. Each comparable has a basement, two with finished area, central air conditioning, one fireplace and a garage ranging in size from 440 to 812 square feet of building area. The comparables sold from February to July 2017 for prices ranging from \$635,000 to \$775,000 or from \$219.34 to \$267.05 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eleven comparables for the Board's consideration as one comparable was common to both parties. The Board gave less weight to the appellant's comparables #1, #3 and #4 along with board of review #1 and #2 which have dissimilar ages when compared to the subject. The board of review's comparable #1 also differs from the subject in design.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #4, #5, #6, #7 and #8 along with board of review comparable sales #3 and #4, which includes the common comparable. These comparables have varying degrees of similarity when compared to the subject in location, site size, dwelling size and features. These comparables sold from April 2017 to June 2018 for prices ranging from \$498,000 to \$650,000 or from \$172.20 to \$267.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$713,673 or \$237.57 per square foot of living area, including land, which falls above the range on an overall value basis and within the range on a per square foot basis as established by the best comparable sales in this record. After considering adjustments to the comparables for

differences with the subject, the Board finds a reduction in the subject's assessment is not 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: 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

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