



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

APPELLANT: Richard Miller  
DOCKET NO.: 19-00764.001-R-1  
PARCEL NO.: 16-34-104-013

The parties of record before the Property Tax Appeal Board are Richard Miller, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman, in Chicago, 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:** \$ 60,960  
**IMPR.:** \$108,476  
**TOTAL:** \$169,436

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 2019 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 2,862 square feet of living area. The dwelling was constructed in 1964 and is approximately 55 years old. Features of the home include a full basement, central air conditioning and a 576 square foot garage. The property has a 10,480 square foot site and is located in Deerfield, Moraine 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 the same neighborhood code as the subject. The parcels range in size from 9,720 to 17,380 square feet of land area and are improved with two-story dwellings of brick exterior construction. The homes are either 54 or 56 years old and range in size from 2,542 to 3,449 square feet of living area. Two of the comparables have basements. Each home has central air conditioning, a fireplace and a garage

ranging in size from 462 to 528 square feet of building area. The comparables sold from May 2018 to July 2019 for prices ranging from \$450,000 to \$503,500 or from \$144.17 to \$180.21 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$159,436 which would reflect a market value of approximately \$478,308 or \$167.12 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$195,905. The subject's assessment reflects a market value of \$595,637 or \$208.12 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a two-page grid analysis with information on eight comparable sales located within the same neighborhood code as the subject. The parcels range in size from 9,410 to 18,490 square feet of land area and are improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction. The homes were built between 1964 and 1967 and three of the comparables have reported effective ages ranging from 1969 to 1983. The homes range in size from 2,497 to 3,300 square feet of living area. Each comparable has a basement, three of which have finished recreation rooms. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 442 to 576 square feet of building area. The comparables sold from June 2017 to April 2019 for prices ranging from \$545,000 to \$758,500 or from \$198.76 to \$256.81 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant argued that five of the eight comparable homes presented by the board of review have larger basements than the subject dwelling. Three of the homes have newer effective ages than the subject and thus are more updated and modern than the subject. As to board of review comparable #3, a listing sheet supplied indicates many new improvements in the dwelling along with a gazebo, new patio and 2.5-car garage. Likewise, comparables #4, #5, #6 and #8 had permits and/or information indicates the properties were expanded, upgraded and/or remodeled.

### **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 a total of eleven comparables sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 which has no foundation data and is thus unlike the subject dwelling with a basement. The Board has given reduced weight to board of review comparables #1, #5 and #7 as the dates of sale in 2017 are somewhat dated for a valuation as of January 1, 2019 than other

sales data in the record. The Board has given reduced weight to board of review comparables #2, #3 and #4 due to finished basements which differ from the subject's unfinished basement. The Board has given reduced weight to board of review comparables #6 and #8 which each has substantially newer effective dates of construction than the subject dwelling that was built in 1964 and has no recorded newer effective age.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 which are similar to the subject in location, age, size and most features. These most similar comparables sold in May 2018 and July 2019 for prices of \$450,000 and \$503,500 or for \$177.03 and \$180.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$595,637 or \$208.12 per square foot of living area, including land, which is above the best comparable sales in this record both in terms of overall value and on a square-foot basis. Based on this evidence and after considering adjustments to the best comparables when compared to the subject, the Board finds a reduction in the subject's assessment 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:

July 20, 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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