



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

APPELLANT: Perrin & Jake Davis  
DOCKET NO.: 19-00854.001-R-1  
PARCEL NO.: 16-27-306-090

The parties of record before the Property Tax Appeal Board are Perrin & Jake Davis, the appellants, by attorney Steven Kandelman, 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 **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:** \$61,990  
**IMPR.:** \$135,828  
**TOTAL:** \$197,818

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 and wood siding exterior construction with 2,762 square feet of living area. The dwelling was constructed in 1965 and has an effective year built of 1969. Features include a basement with a recreation room, central air conditioning, a fireplace and a 462 square foot garage. The subject property has a 10,660 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within the subject's neighborhood code and 1263 feet from the subject. The comparables consist of two-story dwellings of brick exterior construction that were reported to be 50 to 56 years old. The dwellings range in size from 2,542 to 3,449 square feet of living area and are situated on sites that range in size from 9,720 to 17,380 square feet of land area. Three comparables have

basements with a recreation room and one comparable has a concrete slab foundation. Other features of each comparable include central air conditioning, one or two fireplaces 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 \$545,000 or from \$144.17 to \$198.76 per square foot of living area, including land. Based on this evidence, the appellants 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 \$197,818. The subject's assessment reflects an estimated market value of \$601,453 or \$217.76 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within the subject's neighborhood. The comparables consist of two-story dwellings of brick and wood siding or brick exterior construction that were built from 1964 to 1966. Comparables #2 and #3 each have an effective year built of 1982 and 1983, respectively. The dwellings range in size from 2,862 to 3,052 square feet of living area and are situated on sites that range in size from 9,410 to 18,290 square feet of land area. The comparables each have a basement with two having a recreation room, central air conditioning, one fireplace, and a garage ranging in size from 484 to 576 square feet of building area. The comparables sold in March 2018 and April 2019 for prices ranging from \$680,000 to \$740,000 or from \$236.69 to \$256.81 per square foot of living area, including land. In further support, the board of review submitted the subject's property record card that indicated a building permit was closed in 2012 in the amount of \$85,000 for miscellaneous construction. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted Multiple Listing Service (MLS) sheets for the board of review comparables that noted all were updated, remodeled and/or expanded. For these reasons, the appellants argued the board of review comparables should not be given any weight.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The Board finds the appellants' argument that the board of review comparables are not similar to the subject due to recent remodeling, updating and/or expansion is non-persuasive as the record indicates the subject had an \$85,000 building permit issued in 2012 for similar miscellaneous construction.

The record contains seven comparable sales for the Board's consideration. The Board gave less weight to appellants' comparables #1 #3 and #4 along with board of review comparables #2 and

#3 due to differences in land size, dwelling size, effective age, and/or lack of a basement when compared to the subject.

The Board finds the best evidence of the subject's market value to be appellants' comparable #2 and board of review comparable #1 which overall are most similar to the subject in location, effective age, dwelling size and most features. These comparables sold in May and March 2018 for prices of \$545,000 and \$680,000 or for \$198.76 and \$236.69 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$601,453 or \$217.76 per square foot of living area, including land, which is bracketed by the two best comparables in the record both on overall price and price per square foot. 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 supported and no reduction is 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:

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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COUNTY

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