



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

APPELLANT: John Brown  
DOCKET NO.: 19-02902.001-R-1  
PARCEL NO.: 16-31-205-009

The parties of record before the Property Tax Appeal Board are John Brown, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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:** \$52,645  
**IMPR.:** \$112,348  
**TOTAL:** \$164,993

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 wood siding exterior construction with 2,476 square feet of living area. The dwelling was constructed in 1973. Features of the home include a basement with a recreation room, central air conditioning, a fireplace and a 441 square foot garage.<sup>1</sup> The property has a 10,000 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 a grid analysis and property record cards of the subject and four comparable sales. The comparables are located within the same neighborhood code as the

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<sup>1</sup> The Board finds the best evidence of the description of the subject property was found in the Multiple Listing Service sheet associated with the 2016 sale of the subject property provided by the board of review which depicts the subject dwelling as having a basement with a recreation room.

subject property. Three comparables have sites with either 10,000 or 19,980 square feet of land area. No site size was provided for comparable #1. The comparables are improved with two-story dwellings of brick and wood siding exterior construction ranging in size from 2,321 to 2,809 square feet of living area. The dwellings were built in 1966 or 1967. Comparable #4 has a reported effective age of 1970. The appellant reported that each comparable has an unfinished basement, central air conditioning, a fireplace and a garage that ranges in size from 420 to 460 square feet of building area. The comparables sold from May 2018 to May 2019 for prices ranging from \$445,000 to \$507,500 or from \$166.07 to \$191.73 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$151,018, which would reflect a market value of \$453,099 or \$183.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,993. The subject's assessment reflects a market value of \$501,651 or \$202.61 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 grid analysis, property record cards and Multiple Listing Service sheets for the subject and seven comparable sales. The comparables are located within the same neighborhood code as the subject property. Board of review comparable sale #4 is a duplicate of appellant's comparable sale #1. The comparables were reported to have sites that range in size from 9,000 to 13,768 square feet of land area and are improved with two-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,143 to 2,822 square feet of living area. The dwellings were built from 1965 to 1986. Each comparable has a basement with a recreation room, central air conditioning, a fireplace and a garage that ranges in size from 440 to 496 square feet of building area. The comparables sold from May 2018 to March 2019 for prices ranging from \$490,000 to \$595,750 or from \$180.67 to \$255.58 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted ten suggested comparable sales to support their respective positions before the Property Tax Appeal Board, as one sale was common to both parties. The Board gives less weight to the appellant's comparables #2, #3 and #4 as each lack a finished basement in contrast to the subject's finished basement. The Board gives reduced weight to board of review comparable #7 as its dwelling is newer in age than the subject dwelling.

The Board finds the best evidence of market value to be board of review comparables #1 through #6, which includes the parties' common sale. These comparables are relatively similar to the subject in dwelling size, design, age and features. The comparables sold from May 2018 to March 2019 for prices ranging from \$490,000 to \$595,750 or from \$180.67 to \$255.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$501,651 or \$202.61 per square foot of living area, including land, which is within the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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: September 21, 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

John Brown, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

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