



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

APPELLANT: Sindey Caine  
DOCKET NO.: 19-03099.001-R-1  
PARCEL NO.: 16-28-319-019

The parties of record before the Property Tax Appeal Board are Sindey Caine, the appellant, by attorney Nikos D. Tsonis, of Tsonis & Associates, LLC 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:** \$ 53,560  
**IMPR.:** \$303,613  
**TOTAL:** \$357,173

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 3,814 square feet of living area.<sup>1</sup> The dwelling was constructed in 1997. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a 529 square foot garage. The property has a .2417-acre 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 completed Section IV and submitted an appraisal.

---

<sup>1</sup> The appellant's appraiser included a detailed schematic to support a dwelling size of 3,814 square feet including depiction of two open cathedral areas of the home on the second floor. The board of review reported a dwelling size of 3,969 square feet of living area with a schematic drawing within the property record card. The Board finds the appraiser's schematic drawing is the best evidence of the subject's dwelling size.

In Section IV – Recent Sale Data, the appellant reported that the subject property was purchased in April 2017 for a price of \$840,000. The appellant indicated the subject property was sold by Nancy J. Hirsch Living Trust, the property was advertised on the open market with using the the internet and signage and the parties to the transaction were not related. The appellant also submitted a copy of the closing statement disclosing a sales price of \$840,000 and depicting the payment of a commission related to the sale. Additional documentation including a copy of the real estate contract, the PTAX-203 Illinois Real Estate Transfer Declaration and the Redfin listing of the subject property.

In further support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$881,000 as of July 5, 2017. The appraisal was prepared by Terry Hillerich, an Illinois certified Residential Real Estate Appraiser. The appraisal stated it was prepared for a refinance transaction using fee simple rights and acknowledging that the subject property had been purchased in April 2017 for \$840,000. The appraiser further reported that the property had "undergone major improvements in the past several months including: new master bath, new half bath and jack/jill bill, refinish wood flooring and interior paint."

The appraiser utilized the sales comparison approach in estimating the market value of the subject property analyzing three sales and two active listings. The comparables were described as being improved with two-story dwellings of brick, cement board, brick and cedar or brick and stone exterior construction that ranged in size from 3,040 to 4,436 square feet of living area. The comparables ranged in age from 5 to 16 years old. Each comparable had a basement with four having finished areas. Each comparable had central air conditioning, one or two fireplaces and a two-car or a three-car garage. The sales occurred from October 2016 to May 2017 for prices ranging from \$820,000 to \$882,500 or from \$215.19 to \$269.74 per square foot of living area, land included. The two listings each had prices of \$899,000 or \$243.63 and \$202.66 per square foot of living area, land included, respectively. After making adjustments to the comparables for date of sale/time and features the appraiser estimated the comparables had adjusted sales prices ranging from \$865,255 to \$949,285. The appraiser estimated the subject had a market value using the sales comparison approach of \$881,000.

Based on the foregoing evidence, the appellant requested the subject's assessment be reduced to \$280,000 which would approximately reflect a market value of \$840,000, including land, when using the statutory level of assessment of 33.33% and the subject's 2017 purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$357,173. The subject's assessment reflects a market value of \$1,085,962 or \$284.73 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 information on three comparable sales located within the same assessment neighborhood code as the subject property. The comparable parcels range in size from 9,000 to 11,750 square feet of land area and have each been improved with a two-story dwelling of wood siding or wood siding and stone

exterior construction. The dwellings were built between 2006 and 2017 and range in size from 3,170 to 4,126 square feet of living area. Each comparable has a basement, one of which includes a recreation room. The dwellings feature central air conditioning, a fireplace and a garage ranging in size from 462 to 609 square feet of building area. The comparables sold from July 2018 to July 2019 for prices ranging from \$950,000 to \$1,186,000 or from \$287.45 to \$299.68 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 appellant submitted evidence the 2017 purchase price of the subject property along with an appraisal with a valuation date of July 2017 and the board of review submitted three comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the subject's 2017 purchase price and the 2017 appraisal of the subject property as the sales price and sales in the appraisal occurred less proximate in time to the valuation date of January 1, 2019 than other sales contained in the record.

The Board finds the best evidence of market value to be the board of review comparable sales which are similar in location and bracket the subject in dwelling size with similar features to the subject. The board of review comparable sales sold from July 2018 to July 2019 for prices ranging from \$950,000 to \$1,186,000 or from \$287.45 to \$299.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,085,962 or \$284.73 per square foot of living area, including land, which is within the range established by the best comparable sales in the record in terms of overall value and below the range on a per-square-foot basis which appears to be logical given that the subject is older than each of the best comparables presented by the board of review. Based on this evidence and after considering appropriate adjustments to the best comparable sales in the record, 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:

December 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

Sindey Caine, by attorney:  
Nikos D. Tsonis  
Tsonis & Associates, LLC  
11 East Adams Street  
Suite 1106  
Chicago, IL 60603

COUNTY

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