



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

APPELLANT: Craig Harrison  
DOCKET NO.: 19-03127.001-R-1  
PARCEL NO.: 16-32-311-005

The parties of record before the Property Tax Appeal Board are Craig Harrison, the appellant; 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:** \$54,934  
**IMPR.:** \$120,783  
**TOTAL:** \$175,717

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 one-story dwelling of brick exterior construction with 2,621 square feet of living area. The dwelling was constructed in 1976 and is approximately 43 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 484 square foot garage. The property has a 10,800 square foot site and is located in the assessment neighborhood identified as Laurel Hill South Ranches in Deerfield, West Deerfield Township, Lake County.

The appellant contends both overvaluation and improvement assessment inequity as the bases of the appeal.<sup>1</sup> In support of this argument the appellant submitted a grid analysis and property

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<sup>1</sup> Although the appellant did not mark assessment equity as a basis of the appeal, the appellant's evidence consisted of information on four comparable properties, which included assessment data for all four comparables and sales data on three of the comparables. In a brief, the appellant argued about market value and assessment inequity. Therefore, the Board will analyze this appeal for both overvaluation and assessment inequity.

record cards for the subject and four comparable properties. The comparables are located from one block and on the same street as the subject to .25 of a mile from the subject property. One comparable has the same assessment neighborhood code as the subject and two comparables are located in an assessment neighborhood identified as Laurel Hill South - 1. The comparables have sites that range in size from 10,795 to 11,952 square feet of land area and are improved with one-story or two-story dwellings of brick or frame and brick exterior construction ranging in size from 2,669 to 3,134 square feet of living area. The dwellings range in age from 34 to 50 years old. The appellant reported that each has a basement, one of which has finished area and two of which have recreation rooms. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 440 to 483 square feet of building area. The appellant reported that comparables #1 through #3 sold from January to July 2019 for prices ranging from \$535,000 to \$557,000 or from \$173.89 to \$192.87 per square foot of living area, including land. The four comparable properties have improvement assessments that range from \$111,716 to \$125,106 or from \$39.92 to \$44.91 per square foot of living area.

In a brief, the appellant argued that the subject is being assessed at a much higher rate than these neighbors, albeit the subject dwelling has the lowest square footage. The appellant also argued that the assessed values for comparables #1 through #3 are in line with their recent sales prices. The appellant asserted that comparable #4 is nearly identical to the subject dwelling in floor plan, story height and has the same neighborhood code. The appellant reported that this comparable was successfully reassessed to a value by the board of review in 2019 that is more in line with the house value.<sup>2</sup> The appellant asserted that the four comparables have an average improvement assessment of \$42.10 per square foot of living area, while the subject has an improvement assessment of \$62.73 per square foot of living area.

The appellant also noted that the subject's immediate area of houses is a mix of neighborhood codes, with the subject dwelling identified as Laurel Hill South Ranches (1732260) neighborhood, while most of the other homes in the area are identified as Laurel Hill South (1732250) neighborhood. The appellant stated that ranch homes are randomly distributed throughout the neighborhood and had a dwelling factor of 2.19 while the other houses in the neighborhood have a 1.62 dwelling factor, which greatly inflates the assessed values of single-story homes.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$175,717, which would reflect a market value of \$527,204 or \$201.15 per square foot of living area, including land, when using the statutory level of assessment of 33.33%. The appellant requested a reduced improvement assessment to \$120,783 or \$46.08 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$219,340. The subject's assessment reflects a market value of \$666,890 or \$254.44 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

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<sup>2</sup> The appellant presented a property record card for comparable #4, which shows the property had an improvement assessment of \$169,008 or \$53.93 per square foot of living area in 2019 prior to the board of review's final decision improvement assessment of \$125,106 or \$39.92 per square foot of living area.

Illinois Department of Revenue. The subject has an improvement assessment of \$164,406 or \$62.73 per square foot of living area.

In response to the appeal, the board of review made note that the appellant's appeal is based on comparable sales. The board of review asserted that the township assessor provided evidence in support of their assessment at the local level and, a no change was given as the appellant's appeal before the Lake County Board of Review was based on equity and the appellant's comparables were two-story properties. As part of the evidence to this appeal before the Property Tax Appeal Board, the board of review reported a mix of ranch and two-story homes have been provided as additional support on both the market value of the subject and equity of the subject.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards for the subject and five comparable properties. The board of review also provided copies of the Multiple Listing Service (MLS) listing sheets associated with the sales of the comparables. While the comparables are located in Deerfield, none are located in either of the Laurel Hill South neighborhoods. The board of review reported that four comparables have sites that range in size from 6,110 to 18,000 square feet of land area; no site size was provided for comparable #3. The comparables are improved with one-story or two-story dwellings of wood siding, brick, or brick and wood siding exterior construction ranging in size from 2,530 to 3,483 square feet of living area. The dwellings were built from 1959 to 1991. The board of review reported that each comparable has a basement, three of which are finished with recreation rooms. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 440 to 648 square feet of building area. The properties sold from September 2016 to April 2019 for prices ranging from \$635,000 to \$867,000 or from \$242.92 to \$255.93 per square foot of living area, including land.

With respect to the assessment data provided by the board of review, the upper portion of the grid analysis is entitled "Uniformity Grid Analysis for Tax Year 2020" and given that the 2019 assessment of the subject property is not correctly set forth, it appears to the Property Tax Appeal Board that the submission contains assessment details for the 2020 tax year for each of the properties. Since 2020 assessment information is not responsive to a January 1, 2019 assessment appeal, the Board is not able to meaningfully analyze the board of review's equity submission for this appeal.

Based on this evidence and argument, the board of review requested confirmation of the subject's 2019 assessment.

### **Conclusion of Law**

The appellant contends in part that 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 record contains a total of eight suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #3 and the board of review comparables due to their dissimilar locations outside of the subject's assessment neighborhood. In further detail, the appellant's comparable #3 has a larger dwelling size when compared to the subject; the 2016 sale of board of review comparable #1 is dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date and the dwelling is newer in age when compared to the subject; board of review comparable #2 is a newer dwelling that is considerably larger in size when compared to the subject dwelling; board of review comparable #3 has a partial concrete slab foundation, unlike the subject's basement foundation and no land size was provided for this property which further detracts from the weight of the evidence; and board of review comparable #5 has a dwelling that is 17 years older than the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2. Despite the fact that these comparables have dissimilar two-story designs when compared to the subject's one-story design, the Board finds the comparables are overall most similar to the subject in location, dwelling size, age and some features. These properties sold in January and April 2019 for prices of \$535,000 and \$557,000 or for \$192.17 and \$192.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$666,890 or \$254.44 per square foot of living area, including land, which is greater than the two most similar 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 comparable for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is warranted on market value grounds.

Alternatively, the taxpayer contends assessment inequity as a basis of the appeal concerning the improvement assessment. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). After an analysis of the assessment data provided by the appellant, the Board finds after having adjusted the subject's improvement assessment based on its market value, no further reduction based on assessment inequity is warranted on this record.

In conclusion on this record, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is incorrect on market value grounds resulting in a reduction and, after adjustment for market value, the Board finds no further reduction on uniformity grounds 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:

May 17, 2022



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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