



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

APPELLANT: Doug Kambich
DOCKET NO.: 19-03859.001-R-1
PARCEL NO.: 16-32-212-010

The parties of record before the Property Tax Appeal Board are Doug Kambich, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and 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: \$60,820
IMPR.: \$259,683
TOTAL: \$320,503

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 3,771 square feet of living area. The dwelling was constructed in 2007 or is approximately 12 years old. Features include an unfinished basement, central air conditioning, two fireplaces and an 852 square foot garage. The subject property has an 18,135 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 on three comparable sales located within the same neighborhood code and within 4,257 feet from the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction that are 2 or 15 years old. The dwellings range in size from 3,968 to 4,270 square feet of living area and are situated on sites that range in size from 11,251 to 16,199 square feet of land area. The comparables each have an unfinished basement,

central air conditioning, one fireplace, and a garage ranging in size from 619 to 713 square feet of building area. The comparables sold from May to November 2018 for prices ranging from \$775,000 to \$996,000 or from \$181.50 to \$245.68 per square foot of living area, including land. Based on this evidence, the appellant 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 \$320,503. The subject's assessment reflects an estimated market value of \$974,469 or \$258.41 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 four comparable sales located within the same neighborhood code and within 3,692 square feet from the subject. Board of review comparables #3 and #4 were submitted by the appellant as appellant's comparables #2 and #3. The comparables consist of two-story dwellings of brick, wood siding, or brick and wood siding exterior construction that were built from 2004 to 2017. The dwellings range in size from 3,324 to 4,054 square feet of living area, three of which are situated on sites that range in size from 11,250 to 17,550 square feet of land area. The board of review did not report the site size for comparable #1. The comparables have basements with two having finished area.¹ Each comparable also features central air conditioning, one fireplace, and a garage ranging in size from 530 to 714 square feet of building area. The comparables sold from October 2018 to July 2019 for prices ranging from \$910,000 to \$996,000 or from \$227.44 to \$287.30 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 no reduction in the subject's assessment is warranted.

The record contains five comparable sales for the Board's consideration which includes the parties' two common comparables. These comparables are relatively similar to the subject in location, age, dwelling size, and some features. These comparables sold from May 2018 to July 2019 for prices ranging from \$775,000 to \$996,000 or from \$181.50 to \$287.30 per square foot of living area, including land. Excluding appellant's comparable #1 which appears to be an outlier based on its significantly lower sale price and price per square foot, yields a tighter range from \$910,000 to \$996,000 or from \$227.44 to \$287.30 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$974,469 or \$258.41 per square foot of living area, including land, which falls within the range established by the comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value

¹ Board of review reported comparable #4 as having a recreation room in the basement while the appellant reported in their grid analysis that this property has an unfinished basement.

as reflected by its assessment is supported and no reduction in the subject's assessment 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: November 16, 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

Doug Kambich, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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