



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

APPELLANT: Lisa Pharris  
DOCKET NO.: 19-03905.001-R-1  
PARCEL NO.: 16-28-116-004

The parties of record before the Property Tax Appeal Board are Lisa Pharris, 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:** \$50,964  
**IMPR.:** \$99,021  
**TOTAL:** \$149,985

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 1,493 square feet of living area. The dwelling was built in 1958 and is approximately 61 years old. Features of the home include a finished basement/lower level, central air conditioning, one fireplace and a two-car attached garage with 504 square feet of building area. The property has a 9,980 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 four comparable sales improved with one-story dwellings of wood siding or brick exterior construction ranging in size from 1,442 to 1,744 square feet of living area. The dwellings range in age from 50 to 63 years old. Each property has a basement with finished area, central air conditioning, and an attached garage ranging in size from 252 to 528 square feet of building area. Two comparables have one fireplace. The comparables have

sites ranging in size from 8,367 to 15,063 square feet of land area and are located within the same assessment neighborhood code as the subject property. The sales occurred from September 2017 to September 2018 for prices ranging from \$361,540 to \$510,000 or from \$234.77 to \$306.52 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$139,122, which would reflect a market value of approximately \$417,408 when applying the statutory level of assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,985. The subject's assessment reflects a market value of \$456,020 or \$305.44 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 Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with one-story dwellings of brick or brick and wood siding exterior construction ranging in size from 1,344 to 1,652 square feet of living area. The dwellings were built from 1956 to 1959. Four comparables have a lower level with finished area, each property has central air conditioning, three comparables have one fireplace, and each comparable has an attached or detached garage ranging in size from 252 to 542 square feet of building area. The comparables have sites ranging in size from 8,360 to 13,090 square feet of land area and are located within the same assessment neighborhood code as the subject property. The sales occurred from January to December 2018 for prices ranging from \$455,000 to \$530,000 or from \$284.50 to \$371.67 per square foot of living area, including land. Board of review comparable #4 is the same property as appellant's comparable #2.

### **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 information on eight comparable sales to support their respective positions with one comparable being common to both parties. The comparables are relatively similar to the subject property in location, age, style, and size. The Board, however, gives less weight to appellant's comparable #4 as it sold less proximate in time to the assessment date than the remaining sales submitted by the parties. The Board gives most weight to appellant's comparables #1 through #3 and the comparables submitted by the board of review, which includes the common sale presented by the parties. These comparables sold for prices ranging from \$361,540 to \$530,000 or from \$234.77 to \$371.67 per square foot of living area, including land. Excluding the comparables at the low and high end of the range results in sales ranging from \$470,000 to \$510,000 or from \$284.50 to \$338.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$456,020 or \$305.44 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as

established by the board of review is correct and 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.

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Chairman



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Member



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Member



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Member

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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



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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

Lisa Pharris, 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