



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

APPELLANT: Andrew Schwartz  
DOCKET NO.: 19-03966.001-R-1  
PARCEL NO.: 16-20-403-029

The parties of record before the Property Tax Appeal Board are Andrew Schwartz, 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:** \$57,689  
**IMPR.:** \$150,956  
**TOTAL:** \$208,645

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 and wood siding exterior construction with 3,156 square feet of living area.<sup>1</sup> The dwelling was constructed in 1969. Features of the home include a basement that is 95% finished, central air conditioning, one fireplace, and a two-car garage with 484 square feet of building area. The property has a site that contains approximately 11,840 square feet of land area 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 an appraisal estimating the subject property had a market value of \$553,000 as of January 1, 2019. The appraisal was prepared by Maureen Sweeney, a State of Illinois

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<sup>1</sup> The Board finds the best evidence of size was found in the appellant's appraisal. The appraiser performed an interior inspection and provided a detailed sketch with exterior dimensions and area calculations.

Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the purpose of the appraisal was to provide a retrospective opinion of market value for the subject property. The appraiser performed an interior and exterior inspection of the subject property and described the subject as being in average condition. The appraiser noted the kitchen was renovated in 2011 with wood cabinets, granite countertops, glass tile backsplash and appliances.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales located within .19 miles from the subject. The comparables are described as "Colonial" dwellings ranging in size from 2,796 to 3,601 square feet of living area. The properties range in age from 49 to 52 years old and are situated on sites with 11,761 to 20,048 square feet of land area. Each comparable has a basement with finished area, central air conditioning, one fireplace, and a two-car garage. The comparables sold from April to November 2018 for prices ranging from \$508,000 to \$636,500 or from \$176.76 to \$185.84 per square foot of living area, including land. The appraiser adjusted the comparables for date of sale/time and differences in site size, condition, modernization, room count, gross living area, basement finish and/or other features. After applying adjustments to the comparables for differences from the subject, the comparables had adjusted prices ranging from \$540,400 to \$554,900. Based on the adjusted sales, the appraiser estimated the subject had a market value of \$553,000.

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 \$208,645. The subject's assessment reflects an estimated market value of \$634,372 or \$201.01 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 five comparable sales located within .25 miles from the subject. Board of review comparables #1 and #2 were presented in the appellant's appraisal as comparables #2 and #1, respectively.<sup>2</sup> Four of the comparables are reported to have sites that range in size from 12,000 to 20,090 square feet of land area. The comparables were built from 1967 to 1970. The dwellings range in size from 2,806 to 3,651 square feet of living area. The comparables have basements, with three having recreation rooms. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 484 to 624 square feet of building area. The comparables sold from April 2018 to July 2019 for prices ranging from \$635,000 to \$725,000 or from \$176.76 to \$226.30 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>2</sup> The parties differ as to the size of appellant's appraisal comparable #1/board of review comparable #2. The Board finds the board of review's grid analysis indicates this dwelling has 2,806 square feet of living area which was unrefuted by the appellant.

**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 an appraisal and the board of review provided five comparables to support their respective opinions before the Board. As to the appellant's appraisal, the Board gives less weight to the conclusion of value. The appraiser utilized a sale that needed a new roof and tuckpointing which calls into question the condition of the property at the time of sale when other sales presented by the board of review were available. Furthermore, the Board finds the appraiser's adjustment for modernization to be suspect and was not supported by any credible market evidence.

The Board finds the best evidence of market value to be the board of review comparable sales, which includes the two common comparables. These comparables are similar to the subject in location, age, dwelling size and features. These properties sold from in April 2018 to July 2019 for prices ranging from \$635,000 to \$725,000 or from \$176.76 to \$226.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$634,372 or \$201.01 per square foot of living area, land included which is slightly below on overall market value and within the range on a price square foot established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is warranted based on overvaluation.

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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