



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

APPELLANT: Marco Deutsch  
DOCKET NO.: 19-05560.001-R-1  
PARCEL NO.: 01-13-201-009

The parties of record before the Property Tax Appeal Board are Marco Deutsch, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$86,200  
**IMPR.:** \$152,221  
**TOTAL:** \$238,421

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 2-story dwelling with wood siding exterior construction containing 3,174 square feet of living area. The dwelling was constructed in 2005. Features of the home include a partially finished basement, central air conditioning, a fireplace, an attached 1,020 square foot garage, a detached 1,020 square foot garage and an 820 square foot swimming pool. The property has a 44,000 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on two comparable sales that are located .01 and .12 of a mile from the subject. The comparables have sites with 22,000 and 57,590 square feet of land area that are improved with 1.5-story dwellings of wood siding exterior construction containing 2,518 and 4,540 square feet of living area. The dwellings were built in 1960 and 1978 with the home

built in 1960 having a 1981 effective age. One of the comparables has a slab foundation and one comparable has a partially finished basement. The comparables have central air conditioning, a fireplace and an attached 798 and 506 square foot garage. One comparable also has a 660 square foot detached garage and a swimming pool. The comparables sold in July and August 2019 for prices of \$580,000 and \$750,000 or \$230.34 and \$165.20 per square foot of living area, including land, respectively. The appellant's submission also disclosed that the subject was purchased in September 2016 for \$820,000 or \$258.35 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 \$238,421. The subject's assessment reflects a market value of \$724,904 or \$228.39 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 the same two comparable sales submitted by the appellant. The board of review noted differences between the subject and the comparable sales and disclosed that the subject was purchased in September 2016 for \$820,000 or \$258.35 per square foot of living area, including land. The board of review's submission also revealed that 2019 was the first year of the General Assessment Cycle for the subject property.

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 parties submitted the same two comparable sales for the Board's consideration. The Board finds the comparables are similar to the subject in location and some features. However, each of the homes is a dissimilar 1.5-story dwelling and each is considerably older than the subject. In addition, one of the comparables has a smaller dwelling, has a smaller attached garage, lacks a detached garage and a swimming pool, unlike the subject. Additionally, the remaining comparable has a significantly smaller site, lacks a partially finished basement, has an inferior slab foundation, has a significantly larger dwelling and has smaller garages, when compared to the subject. Nevertheless. The parties' comparables sold in July and August 2019 for prices of \$580,000 and \$750,000 or \$230.34 and \$165.20 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$724,904 or \$228.39 per square foot of living area, including land, which falls between the market values of the comparable sales in the record. After considering adjustments to the comparables for differences when compared

to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. As a final point, the Board finds the subject's September 2016 purchase price of \$820,000 also undermines the appellant's overvaluation argument. Based on this evidence 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:

April 19, 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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