



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

APPELLANT: Michael Lieberman  
DOCKET NO.: 19-05718.001-R-1  
PARCEL NO.: 16-30-406-006

The parties of record before the Property Tax Appeal Board are Michael Lieberman, 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:** \$60,656  
**IMPR.:** \$108,842  
**TOTAL:** \$169,498

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 1-story tri-level dwelling with brick and wood siding exterior construction containing 2,857 square feet of living area. The dwelling was constructed in 1957. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and an attached 575 square foot garage. The property has a 13,600 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 that are located from 1.17 to 1.49 miles from the subject, with comparable #1 being located within the same neighborhood code as the subject. The comparables have sites ranging in size from 10,080 to 16,800 square feet of land area that are improved with 1-story tri-level dwellings containing from 2,374 to 2,977 square feet of living area. The dwellings were built from 1956 to 1977. Two of the comparables

have unfinished basements and one comparable does not have a basement. Each comparable has central air conditioning, three comparable have one or two fireplaces and three comparables have an attached garage ranging in size from 575 to 1,200 square feet of building area. The comparables sold from March 2018 to January 2019 for prices ranging from \$530,000 to \$649,000 or from \$178.03 to \$236.77 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 \$169,498. The subject's assessment reflects a market value of \$515,348 or \$180.38 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 four comparable sales that are located from .07 of a mile to 1.37 miles from the subject, with comparables #2 and #3 being located within the same neighborhood code as the subject. The board of review's comparable #3 is the same property as the appellant's comparable #1. The comparables have sites ranging in size from 9,370 to 45,000 square feet of land area that are improved with 1-story to 1.75-story dwellings containing from 2,703 to 3,057 square feet of living area. The dwellings were built from 1955 to 1971, with two homes built in 1955 and 1957 having 1970 and 1977 effective ages, respectively. Three of the comparables have unfinished basements and one comparable does not have a basement. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 483 to 1,200 square feet of building area. The comparables sold from April to December 2018 for prices ranging from \$369,000 to \$530,000 or from \$155.43 to \$178.03 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales for the Board's consideration, one of which was submitted by both parties. The Board gives less weight to the appellant's comparables #2 and #3, as well as the board of review's comparables #1 and #4, due to significantly smaller size or their dissimilar style dwelling when compared to the subject. The Board finds the parties' remaining comparables, which includes the parties' common comparable, have varying degrees of similarity to the subject and sold for prices of \$530,000 and \$630,000 or \$178.03 and \$232.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$515,348 or \$180.38 per square foot of living area, including land, which is supported by the market values of the best comparable sales in the record. 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:

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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COUNTY

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