



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

APPELLANT: Alexander Tagerman  
DOCKET NO.: 19-05742.001-R-1  
PARCEL NO.: 16-32-314-018

The parties of record before the Property Tax Appeal Board are Alexander Tagerman, 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:** \$57,938  
**IMPR.:** \$168,440  
**TOTAL:** \$226,378

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 with wood siding exterior construction containing 3,396 square feet of living area. The dwelling was constructed in 1985. Features of the home include an unfinished basement, central air conditioning, 3.5 bathrooms, a fireplace and an attached 480 square foot garage. The property has a 10,800 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 .13 to .27 of a mile from the subject and within the same neighborhood code as the subject. The comparables have sites ranging in size from 10,790 to 11,500 square feet of land area that are improved with two-story dwellings containing from 3,134 to 3,566 square feet of living area. The dwellings were built from 1983 to 1988. Each comparable has a basement, one of which has finished area,

central air conditioning, 2.5 or 3 bathrooms, a fireplace and an attached garage ranging in size from 483 to 506 square feet of building area. One comparable has a wood frame greenhouse with glass walls. The comparables sold from April 2017 to July 2019 for prices ranging from \$535,000 to \$720,000 or from \$166.77 to \$201.91 per square foot of living area, including land. The appellant's sales grid revealed the subject property was purchased on August 31, 2016 for \$712,403 or \$209.78 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's assessment be reduced to \$194,685, which reflects a market value of \$591,928 or \$174.30 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.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$226,378. The subject's assessment reflects a market value of \$688,288 or \$202.68 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 and revealed the subject property was purchased on August 17, 2020 for \$700,000 or \$206.12 per square foot of living area, including land. The comparables are located 1.50 to 1.66 miles from the subject and not within the same neighborhood code as the subject. The comparables have sites ranging in size from 10,150 to 11,900 square feet of land area that are improved with two-story dwellings containing from 3,320 to 3,796 square feet of living area. The dwellings were built from 1984 to 1987. Each comparable has a basement, one of which has finished area, central air conditioning, 2.5 or 3.5 bathrooms, a fireplace and an attached garage ranging in size from 484 to 566 square feet of building area. Two comparables each have a swimming pool. The comparables sold from May 2018 to March 2019 for prices ranging from \$630,000 to \$646,705 or from \$170.36 to \$192.50 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 seven comparable sales for the Board's consideration. The appellant also revealed the subject property sold in 2016 and the board of review revealed the subject property sold in 2020. The Board gives less weight to the appellant's comparable #3 due to its sale date occurring greater than 20 months prior to the January 1, 2019 assessment date at issue. The Board also gives less weight to the board of review's comparables #2 and #4, as these

comparables each have a swimming pool, which is not a feature of the subject. The Board finds the parties' remaining comparables are similar to the subject in many aspects. However, each of the best comparables have fewer bathrooms and two have smaller basements, when compared to the subject. Nevertheless, the best comparables sold from May 2018 to July 2019 for prices ranging from \$535,000 to \$645,250 or from \$166.77 to \$192.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$688,288 or \$202.68 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's higher estimated market value as reflected by its assessment is supported. As a final point, the Board finds the subject's undisputed August 31, 2016 purchase price of \$712,403 and the subject's undisputed August 17, 2020 purchase price of \$700,000 undermines the appellant's 2019 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:

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Alexander Tagerman, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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