



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

APPELLANT: Ronald Worth  
DOCKET NO.: 19-06011.001-R-1  
PARCEL NO.: 16-29-418-018

The parties of record before the Property Tax Appeal Board are Ronald Worth, 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:** \$78,602  
**IMPR.:** \$278,940  
**TOTAL:** \$357,542

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 is improved with a two-story wood-sided single-family dwelling built in 2005 that is approximately 14 years old. The home contains 4,098 square feet of living area and features a full unfinished basement, central air conditioning, two fireplaces, four full bathrooms and one half-bathroom, and an 889-square foot garage. The dwelling is situated on a 19,601 square foot site located in Deerfield, West Deerfield Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four sale comparables located in the same neighborhood code as the subject. The comparables consist of two-story brick single-family dwellings that were built from 4 to 18 years ago. The dwellings range in size from 3,327 to 4,650 square feet of living area and are situated on sites ranging in size from 10,402 to 20,325 square feet of land area. Each of the comparables features a full basement, three of which have from 850 to 1,484 square feet of

finished area. Each comparable also features central air conditioning, one fireplace, and an attached garage containing 674 to 852 square feet of building area. Three of the dwellings each have have four full bathrooms and one half-bathroom; one dwelling has three full bathrooms. The comparables sold from April 2018 to May 2019 for prices ranging from \$750,000 to \$1,165,000 or from \$214.18 to \$251.57 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 \$357,542. The subject's assessment reflects a market value of approximately \$1,087,084 or \$265.27 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 sales of three comparable properties all of which are located in the same neighborhood code as the subject and one of which was common to both parties. The dwellings consist of two-story brick single-family dwellings that were built in either 2001 or 2006. The dwellings range in size from 3,520 to 4,631 square feet of living area and are situated on sites containing from 9,480 to 20,330 square feet of land area. The comparables each have a basement, one of which has 1,665 square feet of finished area, central air conditioning, one fireplace, and an attached garage ranging in size from 440 to 852 square feet of building area. The dwellings each have either three or four full bathrooms and one half-bathroom. The comparables sold in June and July 2018 for prices ranging from \$955,000 to \$1,229,500 or from \$251.57 to \$335.47 per square foot of living area, including land. Based on the foregoing 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board, as appellant's comparable #4 is the same property as board of review comparable #2. The Board gave less weight to appellant's comparables #1, #2 and #3 and board of review comparable #1 which each have basements containing from 850 to 1,665 square feet of finished area, superior to the subject's unfinished basement.

The Board finds that appellant's comparable #4 and board of review comparables #2 and #3, which includes the parties' common comparable, were the best comparables submitted in the record. While these two comparables having varying degrees of similarity to the subject, they were the only comparables in the record without large finished basement areas and are similar to the subject in location and age, but differ from the subject in lot size, exterior finish, bathroom count, and/or garage size. These comparables sold in June and July 2018 for \$1,165,000 and

\$955,000 or \$251.57 and \$271.31 per square of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$1,087,084 or \$265.27 per square foot of living area, land included, which falls between the values of the best comparable sales on both an overall and a per square foot basis. After considering adjustments to the comparables for their other various differences from the subject, the Board finds the subject's assessed value is supported and no reduction in the subject's assessment is warranted.

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:

February 15, 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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