



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

APPELLANT: Angela Butera  
DOCKET NO.: 19-06291.001-R-1  
PARCEL NO.: 16-29-214-004

The parties of record before the Property Tax Appeal Board are Angela Butera, 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:** \$50,148  
**IMPR.:** \$91,708  
**TOTAL:** \$141,856

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 wood siding exterior construction with 2,263 square feet of living area. The dwelling was constructed in 1966 and is 53 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 420 square foot garage. The property has a 9,500 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 located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 9,282 to 19,419 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,520 to 2,890 square feet of living area. The dwellings range in age from 47 to 53 years old. Two comparables have a basement

with finished area and one comparable has a concrete slab foundation. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 420 to 448 square feet of building area. The properties sold from August 2017 to April 2019 for prices ranging from \$422,500 to \$525,000 or from \$167.66 to \$181.66 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$131,243 which reflects a market value of \$393,768 or \$174.00 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,856. The subject's assessment reflects a market value of \$431,304 or \$190.59 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 five comparable sales located within 0.32 of a mile from the subject property. Board of review comparable #4 is the same property as the appellant's comparable #1. Two of the comparables have sites with 7,800 or 9,360 square feet of land area. The comparables are improved with one-story or two-story dwellings of brick or wood siding exterior construction that range in size from 1,975 to 2,584 square feet of living area. The homes were built from 1965 to 1972. Each comparable has a concrete slab foundation, central air conditioning and a garage ranging in size from 420 to 508 square feet of building area. Four comparables each have one fireplace. The properties sold from July 2018 to November 2019 for prices ranging from \$280,000 to \$570,000 or from \$141.77 to \$220.67 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 record contains seven comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellant's comparables #2 and #3 along with board of review comparables #2 and #5 which differ from the subject in basement finish and/or design when compared to the subject. Furthermore, appellant comparable #2 sold in 2017, less proximate in time to the January 1, 2019 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be the remaining comparables which are similar to the subject in location, age, design, dwelling size and other features. These comparables sold from October 2018 to November 2019 for prices ranging from \$422,500 to \$570,000 or from \$167.66 to \$220.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$431,304 or \$190.59 per square foot of living

area, including land, which falls within the range established by the comparable sales in this record. After considering adjustments to the comparables for differences from the subject, 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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