



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

APPELLANT: Elizabeth Castro  
DOCKET NO.: 19-06327.001-R-1  
PARCEL NO.: 16-32-402-018

The parties of record before the Property Tax Appeal Board are Elizabeth Castro, 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:** \$51,500  
**IMPR.:** \$100,870  
**TOTAL:** \$152,370

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 brick and wood siding exterior construction with 2,110 square feet of living area. The dwelling was constructed in 1960 and is approximately 59 years old. Features of the home include a concrete slab foundation, two fireplaces and a 480 square foot garage. The property has a site with approximately 10,120 square feet of land area 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 four comparable sales located within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 8,999 to 9,901 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 1,670 to 2,536 square feet of living area. The dwellings range in age from 58 to 60 years old. The appellant reported in the

basement section of the grid analysis that the one comparable has a partial basement with finished area and that three comparables have either 725/slab, 762/slab or 878/slab of basement area. Each comparable has central air conditioning and a garage that ranges in size from 252 to 441 square feet of building area. Three comparables each have one fireplace. The properties sold from November 2017 to January 2019 for prices ranging from \$330,000 to \$455,000 or from \$167.59 to \$197.60 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$131,664, which would reflect a market value of \$395,032 or \$187.22 per square foot of living area, including land, when using 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 \$152,370. The subject's assessment reflects a market value of \$463,272 or \$219.56 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 located within the same assessment neighborhood code as the subject. Each comparable has a site with 9,000 square feet of land area. The comparables are improved with two-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,137 to 2,334 square feet of living area. The dwellings were built in 1959 or 1960. The board of review reported in its grid analysis that two comparables have basements with recreation rooms and two comparables have either a 700 square foot basement and slab or a 781 square foot basement and slab. Each comparable has central air conditioning, one or two fireplaces and a garage that ranges in size from 441 to 525 square feet of building area. The properties sold from May 2018 to June 2019 for prices ranging from \$440,000 to \$560,000 or from \$205.90 to \$239.93 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 record contains a total of eight suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #4 due to their dissimilar dwelling sizes and/or finished basements when compared to the subject dwelling. The Board has also given less weight to the 2017 sale of the appellant's comparable #3 which is dated and less likely to be indicative of the subject's market value as of January 1, 2019. The Board has given reduced weight to board of review comparables #1 and #4 as each dwelling has a basement recreation room, unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1 and board of review comparables #2 and #3. The Board finds these comparables are similar to the subject in location, dwelling size, design, age and most features. These properties sold in May 2018 and April 2019 for prices ranging from \$455,000 to \$529,500 or from \$193.62 to \$229.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$463,272 or \$219.56 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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: March 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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