



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

APPELLANT: Philip Deemer
DOCKET NO.: 19-06797.001-R-1
PARCEL NO.: 16-08-212-015

The parties of record before the Property Tax Appeal Board are Philip Deemer, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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: \$30,258
IMPR.: \$59,523
TOTAL: \$89,781

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 2010 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 one-story dwelling of wood siding exterior construction with 1,944 square feet of living area. The dwelling was built in 1963 and is approximately 56 years old. Features of the home include a crawl space foundation and one fireplace. The property has a 6,250 square foot site and is located in Lake Forest, 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 improved with one story dwellings of brick or frame construction ranging in size from 2,083 to 2,542 square feet of living area. The homes range in age from 47 to 76 years old. Two comparables have slab foundations¹, one

¹ Comparable #2 is described as having a slab foundation but is also described as having 550 square feet of finished basement area, which appears to be inconsistent.

comparable has a crawl space, and one comparable has a partial basement with finished area. Each property has central air conditioning, two comparables have one or two fireplaces, and each property has a garage ranging in size from 440 to 1,440 square feet of building area. Comparable #2 also has a "flat barn." Each comparable has the same assessment neighborhood code as the subject and are located from 803 to 2,915 feet from the subject property. The properties have sites ranging in size from 9,900 to 60,550 square feet of land area. The comparables sold from May 2016 to August 2019 for prices ranging from \$300,000 to \$412,500 or from \$118.02 to \$162.85 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$89,781.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,880. The subject's assessment reflects a market value of \$328,002 or \$168.73 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 improved with one-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 1,664 to 2,209 square feet of living area. The homes were built from 1960 to 1965. Each comparable has a lower level or a basement, four comparables have central air conditioning, each property has one or two fireplaces, and each comparable has an attached garage ranging in size from 440 to 609 square feet of building area. Two comparables have the same assessment neighborhood code as the subject property. The comparables are located from approximately 1,681 to 2,846 feet from the subject. The comparables have sites ranging in size from approximately 15,050 to 60,290 square feet of land area. The sales occurred from September 2018 to September 2020 for prices ranging from \$430,000 to \$605,000 or from \$196.44 to \$330.53 per square foot of living area, including land.

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 record contains nine sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #2 due to its larger site, older age, large garage and flat barn, features the subject does not have. The Board gives less weight to the board of review comparables as these comparables are superior to the subject in land area, foundation, central air conditioning and/or garage. The Board finds the best evidence of market value to be appellant's comparable sales #1, #3 and #4 even though these comparables are superior to the subject property in land area, foundation, central air conditioning, and/or garage. These comparables sold for prices of \$300,000 or \$309,619 or from \$118.02 to \$144.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$328,002 or \$168.73 per square foot of living area, including land, which is above the range

established by the best comparable sales in this record, and clearly not justified considering the subject's inferior attributes in relation to these comparables. Based on this evidence the Board finds a 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: 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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