



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

APPELLANT: Richard DiNardo  
DOCKET NO.: 19-08487.001-R-1  
PARCEL NO.: 16-28-107-017

The parties of record before the Property Tax Appeal Board are Richard DiNardo, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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 **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:** \$57,109  
**IMPR.:** \$67,561  
**TOTAL:** \$124,670

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 one-story dwelling of brick exterior construction with 1,805 square feet of living area. The dwelling was constructed in 1958 and is 61 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 504 square foot garage. The property has an approximately 10,291 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 within 0.47 of a mile from the subject property. The comparables have sites that range in size from 9,980 to 12,150 square feet of land area and are improved with one-story dwellings of frame and brick exterior construction that range in size from 1,766 to 2,086 square feet of living area. The dwellings range in age from 63 to 66 years old. One comparable has a basement with finished area and two comparables

each have concrete slab foundations. Each comparable has central air conditioning and a garage ranging in size from 480 to 840 square feet of building area. Two comparables each have one fireplace. The properties sold from May 2018 to August 2019 for prices ranging from \$300,000 to \$367,000 or from \$169.87 to \$181.43 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$111,266 which reflects a market value of \$333,831 or \$184.95 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 \$141,653. The subject's assessment reflects a market value of \$430,687 or \$238.61 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 two comparable sales located within 0.69 of a mile from the subject property.<sup>1</sup> The comparables have sites with either 8,770 or 16,200 square feet of land area and are improved with one-story dwellings of brick exterior construction that have 1,665 or 1,990 square feet of living area. The homes were built in 1952 and 1956. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage with 506 or 546 square feet of building area, respectively. The properties sold in July 2018 and May 2019 for prices of \$430,000 and \$510,000 or for \$256.28 and \$258.26 per square foot of living area, land included, respectively. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted five comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 which each have concrete slab foundations in contrast to the subject's basement foundation.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in location, age, design, dwelling size and other features, however, each of these properties has a finished basement unlike the subject's unfinished basement, suggesting downward adjustments are needed to make these properties more equivalent to the subject. These comparables sold from May 2018 to May 2019 for prices ranging from \$367,000 to \$510,000 or from \$177.47 to \$258.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$430,687 or \$238.61 per square foot of living

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<sup>1</sup> The board of review comparables have been renumbered for ease of reference.

area, including land, which falls within the range established by the best comparable sales in this record. However, after considering appropriate adjustments to the comparables for differences from the subject, such as finished basement area as compared to the subject's unfinished basement, the Board finds a reduction in the subject's assessment is 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.

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Chairman



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Member



\_\_\_\_\_  
Member



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Member



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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: July 19, 2022



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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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COUNTY

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