



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

APPELLANT: Jennifer Field  
DOCKET NO.: 19-08516.001-R-1  
PARCEL NO.: 16-29-107-009

The parties of record before the Property Tax Appeal Board are Jennifer Field, 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 **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:** \$58,939  
**IMPR.:** \$85,913  
**TOTAL:** \$144,852

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 2,120 square feet of living area. The dwelling was constructed in 1955 and is approximately 64 years old. Features of the home include a concrete slab foundation, central air conditioning, three fireplace, and a 506 square foot garage. The property has a 12,720 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 four comparable sales, together with a duplicate grid analysis of comparables #1 through #3. The comparables are located from 0.30 to 0.79 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 9,674 to 23,910 square feet of land area and are improved with one-story homes of brick exterior construction ranging in size from 1,500 to 1,918 square feet of

living area. The dwellings range in age from 58 to 66 years old. Each home has a partial or full basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 300 to 660 square feet of building area. The comparables sold from July 2018 to November 2019 for prices ranging from \$325,000 to \$332,000 or from \$173.10 to \$216.67 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$128,998 which would reflect a market value of \$387,033 or \$182.56 per square foot of living area, including land, at 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 \$144,852. The subject's assessment reflects a market value of \$440,413 or \$207.74 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 three comparable sales. The comparables are located from 0.21 of a mile to 1.36 miles from the subject property and two comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 11,250 to 38,770 square feet of land area and are improved with one-story homes of wood siding exterior construction ranging in size from 1,863 to 2,184 square feet of living area. The dwellings were built from 1961 to 1966. Each home has a concrete slab foundation and central air conditioning. Two comparables each have a fireplace and either a 420 or a 440 square foot garage. The comparables sold from May 2019 to December 2019 for prices ranging from \$450,000 to \$550,000 or from \$212.91 to \$277.22 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 seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, due to substantial differences from the subject in dwelling size and/or foundation type. The Board gives less weight to the board of review's comparable #2 due to its distance of more than one mile from the subject property.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #3, which are relatively similar to the subject in dwelling size, age, location, and features. These most similar comparables sold in May and December 2019 for prices of \$550,000 and \$450,000 or \$277.22 and \$241.55 per square foot of living area, including land, respectively.

The subject's assessment reflects a market value of \$440,413 or \$207.74 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to 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.

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Chairman



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Member



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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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