



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

APPELLANT: Dorina Grunberg  
DOCKET NO.: 20-00270.001-R-1  
PARCEL NO.: 16-28-214-007

The parties of record before the Property Tax Appeal Board are Dorina Grunberg, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:** \$53,200  
**IMPR.:** \$133,810  
**TOTAL:** \$187,010

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 2020 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 split-level<sup>1</sup> dwelling of brick and wood siding exterior construction with 1,984 square feet of living area. The dwelling was constructed in 1959. Features of the home include a lower level, central air conditioning, a fireplace and a 312 square foot garage. The property has an approximately 14,400 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 located within 0.34 of a mile from the subject property. The comparables have sites that range in size from 8,500 to 10,800 square feet

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<sup>1</sup> The Board finds the best description of the subject's design/style was reported by the appellant in Section III of the appeal petition. The sketch of the subject's dwelling contained in the property record card, submitted by the board of review, supports this description.

of land area and are reportedly improved with one-story dwellings of brick or brick and wood siding exterior construction that range in size from 1,684 to 2,050 square feet of living area. The dwellings were built from 1958 to 1961. Two comparables have lower levels, one of which has finished area and two comparables have an unfinished basement. Each comparable has central air conditioning and a garage ranging in size from 480 to 550 square feet of building area. Three comparables each have one fireplace. The properties sold from July 2019 to July 2020 for prices ranging from \$350,000 to \$515,000 or from \$170.73 to \$305.82 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$128,654 which reflects a market value of \$386,001 or \$194.56 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 \$187,010. The subject's assessment reflects a market value of \$561,760 or \$283.15 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% 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 0.47 of a mile from the subject property. Board of review comparables #2, #3 and #5 are the same properties as the appellant's comparables #2, #1 and #4, respectively, which were previously described. Board of review comparable #5 has a different sale date than the appellant's comparable #4. Comparables #1 and #4 have sites with 10,120 or 13,070 square feet of land area and are reportedly improved with one-story dwellings of brick or brick and wood siding exterior construction with either 1,350 or 1,685 square feet of living area. The homes were each built in 1959. Both comparables have a lower level with finished area, central air conditioning, one fireplace and a 440 or 525 square foot garage. The five properties sold from February 2019 to November 2020 for prices ranging from \$472,000 to \$569,900 or from \$260.06 to \$305.82 per square foot of living area, land included.

The board of review submitted written comments critiquing the appellant's comparables #3 and #4 as being dated properties not considered representative of the subject's market. The board of review argued that appellant's comparable #4 reflected a distressed property which was later flipped. In support of these contentions, the board of review submitted copies of the Multiple Listing Service (MLS) sheets for the appellant's comparables #3 and #4 along with board of review comparable #5 which reflects the sale of appellant's comparable #4 after updating. 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 six comparable properties for the Board's consideration with three properties being common to both parties, one of which sold twice. The Board gives less weight to the appellant's comparables #3 and #4 along with board of review comparables #4 and #5, including the common property that sold twice. These comparables differ from the subject in dwelling size and/or foundation type.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 and board of review comparables #1, #2 and #3, which includes two of the common properties. These three comparables are more similar to the subject in location, age, design and other features, although each has a smaller site size when compared to the subject. The properties sold from February 2019 to July 2020 for prices ranging from \$472,000 to \$515,000 or from \$260.06 to \$305.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$561,760 or \$283.15 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record on an overall basis and within the range on a per square foot basis. Given the subject's larger site size when compared to the three best comparables, a value above the range appears to be logical. Therefore, after considering appropriate 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:

September 20, 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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