



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

APPELLANT: Jonathan Garfunkel  
DOCKET NO.: 20-01272.001-R-1  
PARCEL NO.: 16-32-315-016

The parties of record before the Property Tax Appeal Board are Jonathan Garfunkel, the appellant, by attorney John Buscher of The Buscher Firm in Deerfield, 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:** \$53,369  
**IMPR.:** \$125,251  
**TOTAL:** \$178,620

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 is improved with a two-story dwelling of brick construction containing 2,784 square feet of living area. The dwelling was built in 1970. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and an attached garage with 440 square feet of building area. The property 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 improved with two-story dwellings of brick construction ranging in size from 2,538 to 2,892 square feet of living area. The homes were built from 1970 to 1977. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 440 to 484 square feet of building area. Appellant's comparable #2 also has an in-ground swimming pool. The comparables are located from

approximately .04 to .19 of one mile from the subject property. The sales occurred from November 2019 to February 2020 for prices ranging from \$337,000 to \$394,000 or from \$124.81 to \$137.90 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$123,408.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$178,620. The subject's assessment reflects a market value of \$536,558 or \$192.73 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 with comparable #1 being the same property as appellant's comparable #3.<sup>1</sup> The comparables are improved with two-story dwellings of wood siding or brick and wood siding exterior construction that range in size from 2,137 to 2,892 square feet of living area. The comparables were built from 1960 to 1974. Three comparables have full or partial basements with two having finished area and two comparables have slab foundations. Each comparable has central air conditioning, four comparables have one or two fireplaces and each comparable has an attached or detached garage ranging in size from 440 to 626 square feet of building area. Four comparables have sites ranging in size from 9,000 to 10,800 square feet of land area. The comparables are located from .06 to .24 of one mile from the subject property. The sales occurred from March 2019 to November 2020 or for prices ranging from \$394,000 to \$495,000 or from \$136.24 to \$205.90 per square foot of living area, including land.

The board of review also indicated on its grid analysis that the subject property sold in January 2019 for a price of \$535,000. The board of review also submitted a copy of the subject's property record card that also disclosed the subject property was purchased in January 2019 for a price of \$535,000.

The board of review also provided as statement indicating that appellant's comparable #2 was real estate owned (REO) and comparable #1 did not sell via the Multiple Listing Service (MLS).

### **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 seven comparable sales submitted by the parties to support their respective positions with one comparable being common to the parties. The comparables are similar to the subject in location and style. The Board gives little weight to appellant's comparable sale #2 due

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<sup>1</sup> The board of review described comparable #1 as having a slab foundation while the appellant described the same property, appellant's comparable #3, has having a basement.

to the fact this property has an in-ground swimming pool whereas the subject has no swimming pool. Additionally, the board of review indicated appellant's comparable #2 was an REO calling into question whether the purchase price is reflective of fair cash value. Of the remaining six comparables, five have slab foundations or unfinished basements, whereas the subject property has a basement that is partially finished, suggesting each of these comparables would require an upward adjustment to make them more equivalent to the subject property. These comparables sold for prices ranging from \$350,000 to \$495,000 or from \$136.24 to \$205.90 per square foot of living area, including land. Additionally, the record disclosed the subject property was purchased in January 2019 for a price of \$535,000. The subject's assessment reflects a market value of \$536,558 or \$192.73 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a price per square foot of living area basis and also supported by the property's January 2019 purchase price. Based on this evidence 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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