



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

APPELLANT: Lowell & Carol Kousins  
DOCKET NO.: 20-01504.001-R-1  
PARCEL NO.: 16-32-315-004

The parties of record before the Property Tax Appeal Board are Lowell and Carol Kousins, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:** \$58,036  
**IMPR.:** \$108,393  
**TOTAL:** \$166,429

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 and wood siding exterior construction containing 2,880 square feet of living area. The dwelling was built in 1970 and is approximately 50 years old. Features of the home include an unfinished partial basement, central air conditioning, one fireplace and an attached garage with 440 square feet of building area. The property has a site with approximately 10,800 square feet of land area and is in Deerfield, West Deerfield Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales improved with two-story dwellings of brick exterior construction ranging in size from 2,538 to 3,562 square feet of living area. The homes range in age from 43 to 50 years old. Two comparables have full or partial basements and two comparables have slab foundations. Each property has central air conditioning, one

fireplace and an attached garage ranging in size from 440 to 484 square feet of building area. The comparables have sites ranging in size from 9,979 to 10,959 square feet of land area and are located from approximately .03 to .27 of one mile from the subject property. The sales occurred from August 2018 to February 2020 for prices ranging from \$350,000 to \$580,000 or from \$136.24 to \$162.83 per square foot of living area, including land. The appellants requested the subject's total assessment be reduced to \$140,016.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,429. The subject's assessment reflects a market value of \$499,937 or \$173.59 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 four comparable sales improve with two-story dwellings of brick or brick and wood siding exterior construction that range in size from 2,635 to 2,888 square feet of living area. The homes were built from 1966 to 1974. Each property has a full or partial basement with one having finished area, central air conditioning, and an attached garage with either 440 or 600 square feet of building area. Three comparables each have one fireplace. Three comparables have sites ranging in size from 9,600 to 12,000 square feet of land area. The comparables are located from approximately .03 to .12 of one mile from the subject property. These properties sold from January 2019 to May 2020 for prices ranging from \$485,000 to \$557,000 or from \$171.74 to \$203.04 per square foot of living area, including land.

In rebuttal the board of review asserted that one of the appellants' comparables sold in 2018, two comparables have no basements, and the remaining sale is 24% larger than the subject dwelling. The board of review requested no change in the assessment.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the comparable sales submitted by the board of review as these comparables are more similar to the subject property in location, size and features than are the comparables provide by the appellants. The board of review comparables sold for prices ranging from \$485,000 to \$557,000 or from \$171.74 to \$203.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$499,937 or \$173.59 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight is given the appellants' comparable sales due to differences from the subject property in dwelling size, foundation, location, and/or the sale date not being as proximate in time to the assessment date as the best sales in this record. Based on this evidence the Board finds the assessment of the subject

property as established by the board of review is correct and a reduction in the 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:

October 18, 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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COUNTY

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