



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

APPELLANT: Cathy Fireman  
DOCKET NO.: 20-01529.001-R-1  
PARCEL NO.: 16-20-404-003

The parties of record before the Property Tax Appeal Board are Cathy Fireman, the appellant; 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:** \$59,470  
**IMPR.:** \$107,463  
**TOTAL:** \$166,933

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 one-story dwelling of brick exterior construction with 2,877 square feet of living area. The dwelling was constructed in 1969. Features of the home include a 834 square foot basement with 520 square feet of finished area, central air conditioning, a fireplace, and a 528 square foot garage. The property has a 12,450 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 listing sheets and property record cards for the comparables. The comparables are located from 0.10 to 0.20 of a mile from the subject. The parcels range in size from 11,920 to 17,470 square feet of land area and are improved with one-story homes of brick exterior construction ranging in size from 2,578 to 2,935 square feet of living area. The homes were built in 1967 or 1968 based on the property record cards in the record. Each home has a basement ranging in size from 1,019 to 1,211 square

feet with finished area ranging from 459 to 932 square feet. Other features include central air conditioning, a fireplace, and a 483 or a 506 square foot garage. The comparables sold from June 2019 to October 2020 for prices ranging from \$380,000 to \$518,000 or from \$145.32 to \$176.49 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$158,318 which would reflect a market value of \$475,002 or \$165.10 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 \$166,933. The subject's assessment reflects a market value of \$501,451 or \$174.30 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 where comparables #2 and #5 are the same properties as the appellant's comparables #2 and #1, respectively. The comparables are located from 0.04 to 0.20 of a mile from the subject. The parcels range in size from 12,000 to 17,470 square feet of land area and are improved with one-story homes of brick or brick and wood siding exterior construction ranging in size from 2,615 to 3,110 square feet of living area. The dwellings were built from 1967 to 1969. Each home has a basement ranging in size from 872 to 1,289 square feet, four of which have finished area ranging from 519 to 804 square feet. Other features include central air conditioning, a fireplace, and a 506 square foot garage. The comparables sold from June 2019 to November 2020 for prices ranging from \$518,000 to \$685,000 or from \$176.49 to \$259.27 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, with two common sales, for the Board's consideration. The Board gives less weight to the appellant's comparable #2/board of review's comparable #2, the appellant's comparable #3 and the board of review's comparables #1 and #3, due to significant differences from the subject in dwelling size, basement size, basement finish, and/or finished area size. The Board also gives less weight to the appellant's comparable #4, which is a much smaller home than the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review's comparable #5 and the board of review's comparable #4, which are relatively similar to the subject in dwelling size, lot size, age, location, and features. These most similar comparables sold in June 2019 for prices of \$518,000 and \$580,000 or \$176.49 and \$212.84 per square foot of

living area, including land. The subject's assessment reflects a market value of \$501,451 or \$174.30 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 these 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: July 19, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Cathy Fireman  
1750 W. Summit Ct.  
Deerfield, IL 60015

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085