



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

APPELLANT: DeeDee Hester
DOCKET NO.: 20-02413.001-R-1
PARCEL NO.: 16-32-409-005

The parties of record before the Property Tax Appeal Board are DeeDee Hester, the appellant, by Jessica Hill-Magiera, Attorney at Law 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: \$49,008
IMPR.: \$79,013
TOTAL: \$128,021

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 2-story dwelling of brick and wood siding exterior construction with 1,670 square feet of living area.¹ The dwelling was constructed in 1960. Features of the home include a basement, that has 297 square feet of finished area, central air conditioning and an attached 275 square foot garage. The property has an approximately 9,040 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales that are located from .06 to .78 of a mile from the subject.² The comparables have sites ranging in size from 9,000 to 12,000 square feet

¹ The Board finds the subject dwelling has 297 square feet of finished basement area, based on the subject's Property Record Card (PRC) submitted by the board of review, which was not refuted by the appellant.

² The Board finds one of the appellant's comparables has finished basement area, based on the information submitted by the board of review, which was not refuted by the appellant.

of land area that are improved with 2-story dwellings containing from 1,392 to 2,015 square feet of living area. The dwellings were built from 1958 to 1960. Five comparables have basements, one of which has finished area, and one comparable does not have a basement foundation. Five comparables have central air conditioning and three comparables each have a fireplace. Each comparable has a garage ranging in size from 240 to 462 square feet of building area. The comparables sold from June 2019 to August 2020 for prices ranging from \$270,000 to \$410,000 or from \$176.92 to \$226.11 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,021. The subject's assessment reflects a market value of \$384,563 or \$230.28 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 that are located from .25 to .80 of a mile from the subject. The board of review's comparables #3 and #4 are the same properties as the appellant's comparables #4 and #6, respectively. Four of the comparables have sites ranging in size from 7,980 to 9,750 square feet of land area. The comparables are improved with 2-story dwellings containing from 1,938 to 2,128 square feet of living area. The dwellings were built from 1952 to 1960. Four comparables have basements, two of which have finished area, and one comparable has a slab foundation. Four comparables have central air conditioning and two comparables each have a fireplace. Each comparable has an attached or detached garage ranging in size from 252 to 483 square feet of building area. The comparables sold from June 2019 to December 2020 for prices ranging from \$397,000 to \$448,000 or from \$200.98 to \$210.53 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal critiquing the board of review's submission. The appellant argued the appellant's comparables, along with the one acceptable board of review comparable, support a request to lower the subject's market value to \$344,832 or \$206.49 per square foot of living area, including land, based on the comparables' median sale prices.

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 parties submitted a total of nine comparable sales for the Board's consideration, two of which were submitted by both parties. The Board gives less weight to the appellant's

comparable #3, as well as the board of review's comparable #1, due to lack of a basement foundation, unlike the subject. The Board finds the parties' remaining comparables, which includes the parties' common comparables, have varying degrees of similarity to the subject. However, five of the parties' best comparables lack finished basement area, unlike the subject, and five have considerably larger dwellings when compared to the subject. Nevertheless, the best comparables sold from June 2019 to December 2020 for prices ranging from \$270,000 to \$448,000 or from \$176.92 to \$226.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$384,563 or \$230.28 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record on a total market value basis but above the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their unfinished basements and larger dwelling size, the Board finds the subject's higher per square foot estimated market value as reflected by its assessment is supported. 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: November 22, 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

DeeDee Hester, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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