



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

APPELLANT: Ben Dillon  
DOCKET NO.: 20-03813.001-R-1  
PARCEL NO.: 16-32-401-028

The parties of record before the Property Tax Appeal Board are Ben Dillon, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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:** \$48,364  
**IMPR.:** \$114,651  
**TOTAL:** \$163,015

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 exterior construction with 2,296 square feet of living area. The dwelling was constructed in 1959 and is approximately 60 years old. Features of the home include a basement, a fireplace, and a 400 square foot garage. The property has a 9,000 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 five comparable sales. The comparables are located within 0.50 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 9,000 to 12,000 square feet of land area and are improved with 2-story homes of wood siding or brick and wood siding exterior construction ranging in size from 1,970 to 2,944 square feet of living area. The dwellings were built in 1959.

Each home has a basement and a garage ranging in size from 252 to 492 square feet of building area. Four homes each have central air conditioning and one or two fireplaces. The comparables sold from June 2019 to June 2020 for prices ranging from \$325,000 to \$431,000 or from \$146.40 to \$208.12 per square foot of living area, including land. The appellant's grid analysis also disclosed that the subject property was purchased in April 2017 for a price of \$628,000. Based on this evidence the appellant requested a reduction in the subject's assessment to \$127,874 which would reflect a market value of \$383,660 or \$167.10 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,015. The subject's assessment reflects a market value of \$489,682 or \$213.28 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 four comparable sales. The comparables are located within 0.23 of a mile from the subject and within the same assessment neighborhood code as the subject. Three comparables have 9,000 square foot sites.<sup>1</sup> The comparables are improved with 2-story homes of wood siding or brick and wood siding exterior construction ranging in size from 2,164 to 2,456 square feet of living area. The dwellings were built from 1958 to 1960 with comparables #1 and #2 having effective ages of 1985 and 1967, respectively. Each home has a basement, one of which has finished area, central air conditioning, and a garage ranging in size from 312 to 464 square feet of building area. Three homes each have a fireplace. The comparables sold from January 2019 to January 2020 for prices ranging from \$497,000 to \$560,000 or from \$214.37 to \$239.93 per square foot of living area, including land. The board of review also disclosed that the subject sold in April 2017 for \$628,000 or \$273.52 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 nine comparable sales and a 2017 sale of the subject property for the Board's consideration. The Board gives less weight to the appellant's comparable #2, due to significant differences from the subject in dwelling size. The Board gives less weight to the board of review's comparable #1 as no site size was disclosed for this property, preventing a comparative analysis of this property with the subject.

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<sup>1</sup> The board of review did not report the site size of comparable #1.

The Board finds the best evidence of market value to be the appellant's comparables #1, #3, #4, and #5, and the board of review's comparables #2, #3, and #4, which are similar to the subject in dwelling size, site size, age, location, and some features. These most similar comparables sold from January 2019 to June 2020 for prices ranging from \$325,000 to \$560,000 or from \$150.18 to \$239.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$489,682 or \$213.28 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Furthermore, the record disclosed the subject property was purchased in April 2017 for a price of \$628,000, significantly above the market value reflected by the subject's assessment, which undermines the appellant's overvaluation argument. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to 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.

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Chairman



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Member



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Member



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Member



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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



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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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