



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

APPELLANT: Andra K. Gamoff, Trustee  
DOCKET NO.: 20-04598.001-R-1  
PARCEL NO.: 14-32-205-027

The parties of record before the Property Tax Appeal Board are Andra K. Gamoff, Trustee, 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:** \$43,602  
**IMPR.:** \$148,302  
**TOTAL:** \$191,904

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 two-story dwelling of wood siding exterior construction with 3,148 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement,<sup>1</sup> central air conditioning, a fireplace and a 440 square foot garage. The property also has a 450 square foot inground swimming pool. The property has an approximately 43,050 square foot site and is located in Deer Park, Ela 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 with the same assessment neighborhood code as the subject and located from .37 to 1.05 miles from the subject property. The comparables have sites that range in size from 30,820 to 56,060 square feet of land area.

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<sup>1</sup> The subject's property record card submitted by the board of review describes the subject with 1,694 square feet of basement area and revealed the size of the inground swimming pool is 450 square feet.

The comparables are improved with one-story or two-story dwellings of brick or wood siding exterior construction ranging in size from 2,820 to 3,568 square feet of living area. The dwellings were built from 1976 to 1986. Each comparable has a basement, central air conditioning, one or three fireplaces and a garage ranging in size from 529 to 868 square feet of building area. The comparables sold from February to November 2019 for prices ranging from \$417,500 to \$518,000 or from \$127.09 to \$153.05 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$154,159, which would reflect a market value of \$462,523 or \$146.93 per square foot of living area, including land, when using 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 \$191,904. The subject's assessment reflects a market value of \$576,461 or \$183.12 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 six comparable sales with the same assessment neighborhood code as the subject and located within .61 of a mile from the subject property. The comparables have sites that range in size from 44,394 to 70,447 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 3,201 to 3,568 square feet of living area. The dwellings were built from 1984 to 1988 with comparable #4 having a reported effective age of 1992. The comparables each have a basement, one of which is a walk-out. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 644 to 864 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from July 2019 to April 2021 for prices ranging from \$650,000 to \$880,000 or from \$182.17 to \$248.17 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review also submitted a grid analysis reiterating the appellant's comparables.

### **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 eleven suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #3, #4 and #5 which are less similar to the subject dwelling in age than are the remaining comparables in the record. Furthermore, the appellant's comparable #2 is a dissimilar one-story design when compared to the subject's two-story design. The Board has given less weight to board of review comparables #1, #3 and #4 due to their sale dates occurring 15 or 16 months after the assessment date at issue, and thus are less likely to be indicative of the subject's market value as of January 1, 2020.

The Board finds the best evidence of market value to be the appellant's comparable #1 and board of review comparables #2, #5 and #6, which sold proximate in time to the assessment date at issues and are overall most similar to the subject in dwelling size, design, age and some features. However, the Board finds none of these comparables have an inground swimming pool like the subject. Nevertheless, the four comparables sold from April 2019 to July 2020 for prices ranging from \$518,000 to \$735,000 or from \$145.18 to \$229.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$576,461 or \$183.12 per square foot of living area, including land, which falls at the lower end of the range established by the best comparable sales in the record and appears to be well supported given its inground swimming pool feature. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is warranted.

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: March 21, 2023



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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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