



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

APPELLANT: Andrew Morrison  
DOCKET NO.: 20-04853.001-R-1  
PARCEL NO.: 16-29-418-011

The parties of record before the Property Tax Appeal Board are Andrew Morrison, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$39,766  
**IMPR.:** \$246,829  
**TOTAL:** \$286,595

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 2021 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 brick and wood siding exterior construction with 3,982 square feet of living area.<sup>1</sup> The dwelling was constructed in 2004 and is 15 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a two-car garage with 475 square feet of building area. The property has a 9,900 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 an appraisal estimating the subject property had a market value of \$860,000 as of January 1, 2020. The appraisal was prepared by Joseph Raymond Herchenbach, a Certified

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<sup>1</sup> The Board finds the best evidence for the size and description of the subject property was found in the appraisal submitted by the appellant.

Residential Real Estate Appraiser. The property rights appraised were fee simple and the purpose of the appraisal was to estimate market value of the subject property for real estate tax appeal. The appraiser described the subject as being in good condition.

In estimating the subject's market value, the appraiser developed the sales comparison approach to value utilizing three comparable sales that are located within .69 miles from the subject property. The comparables have sites ranging in size from 7,405 to 16,445 square feet of land area that are improved with two-story dwellings with either 3,591 or 3,644 square feet of living area. The homes are 13 to 20 years old. Each comparable has basement with finished area, one or two fireplaces and a two-car or a three-car garage. The comparables sold from May 2018 to July 2019 for prices ranging from \$759,000 to \$940,000 or from \$208.29 to \$261.77 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences when compared to the subject in site size, view, bathroom count, gross living area, basement finish, and other features. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$860,000 as of January 1, 2020. 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 \$346,665. The subject's assessment reflects a market value of \$1,041,349 or \$261.51 per square foot of living area, land included, when using 3,982 square feet of living area, including land, and applying 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 of the subject property the board of review submitted information on four comparable sales located within .92 miles from the subject. The comparables have sites ranging in size 8,400 to 18,630 square feet of land area and are improved with two-story dwellings with brick exteriors ranging in size from 3,254 to 4,795 square feet of living area and were constructed from 2003 to 2006. Each comparable has an unfinished basement, central air conditioning, two fireplaces and a garage ranging in size from 720 to 920 square feet of building area. The comparables sold from May 2019 to November 2020 for prices ranging from \$981,000 to \$1,275,000 or from \$246.41 to \$301.48 per square foot of living area, including land. Based on this evidence, the board of review believes the subject's assessment is supported.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser developed the sales comparison approach to value using four comparable sales. The appraiser applied adjustments to the comparables for differences from the subject property, which appeared reasonable, and arrived at an estimated market value of \$860,000. The subject's

assessment reflects a market value of \$646,523, which is greater than the subject's appraised value. The Board gave less weight to the unadjusted comparables submitted by the board of review which are less similar in dwelling size, and all have a larger garage when compared to the subject. Based on this record, the Board finds a reduction in the subject's assessment is 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

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COUNTY

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