



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

APPELLANT: Cindy Zuckerman  
DOCKET NO.: 20-05208.001-R-1  
PARCEL NO.: 16-32-116-001

The parties of record before the Property Tax Appeal Board are Cindy Zuckerman, 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:** \$61,289  
**IMPR.:** \$249,139  
**TOTAL:** \$310,428

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 wood siding exterior construction with 4,136 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 737 square foot garage. The property has an approximately 11,740 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 located within 0.60 of a mile from the subject property. Three comparables have sites that range in size from 14,549 to 17,555 square feet of land area. The comparables are improved with 2-story dwellings ranging in size from 3,860 to 4,264 square feet of living area that were built from 2003 to 2006. The appellant reported that each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 530 to 779 square feet of building area. The comparables sold from August 2019 to July 2020 for prices ranging from \$795,000 to \$930,000 or from \$197.66 to \$227.44 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 \$317,062. The subject's assessment reflects a market value of \$952,424 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 located within 0.38 of a mile from the subject property. The board of review's comparables #1 and #3 are the same properties as the appellant's comparables #3 and #2, respectively, where the board of review comparable #1/appellant's comparable #3 has finished area in the basement. Three comparables have sites ranging in size from 9,000 to 16,270 square feet of land area. The comparables are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,586 to 4,264 square feet of living area. The dwellings were built from 1956 to 2007, with the oldest comparable having an effective year built of 1985. Four comparables each have a basement, one of which has finished area and one comparable has a crawl space foundation. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 440 to 807 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from April 2019 to July 2020 for prices ranging from \$527,000 to \$955,000 or from \$203.79 to \$287.30 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven suggested comparable sales for the Board's consideration, as two sales where common to the parties. The Board has given less weight to the board of review comparables #2, #4 and #5 due to their dissimilar dwelling sizes, foundation type and/or they have an inground swimming pool, an amenity that the subject lacks.

The Board finds the best evidence of market value to be appellant's comparables, which includes the common comparables. The Board finds that these comparables are more similar to the subject in location, dwelling size, age and features. The comparables sold from August 2019 to July 2020 for prices ranging from \$795,000 to \$930,000 or from \$197.66 to \$227.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$952,424 or \$230.28 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's

assessment is excessive. Therefore, based on this record, the Board finds a 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.



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:

April 18, 2023



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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