



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

APPELLANT: Harold Robin  
DOCKET NO.: 20-05211.001-R-1  
PARCEL NO.: 16-31-208-023

The parties of record before the Property Tax Appeal Board are Harold Robin, 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 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:** \$56,867  
**IMPR.:** \$159,645  
**TOTAL:** \$216,512

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 3,544 square feet of living area. The dwelling was constructed in 1966. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 462 square foot garage. The property 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<sup>1</sup> located within 0.33 of a mile from the subject property. Three comparables have sites of 10,001 or 32,901 square feet of land area. The comparables are improved with 2-story dwellings ranging in size from 2,982 to 3,541 square feet

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<sup>1</sup> The appellant provided MLS data sheets for comparables #3 and #4, disclosing that the comparables have brick and vinyl siding or brick and cedar siding exterior construction, basements with finished area, two fireplaces and where rehabbed in 2017 and 2016, respectively.

of living area that were built from 1965 to 1972. Each comparable has a basement, two with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 598 square feet of building area. The comparables sold from March 2018 to July 2020 for prices ranging from \$495,000 to \$670,000 or from \$151.30 to \$219.74 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 \$216,512. The subject's assessment reflects a market value of \$650,382 or \$183.52 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 three comparable sales located within 7.99 miles from the subject property. Two comparables have sites of 10,500 or 13,820 square feet of land area. The comparables are improved with 2-story dwellings of brick, stone or brick and wood siding exterior construction ranging in size from 2,604 to 3,270 square feet of living area. The dwellings were built from 1962 to 1966, with comparables #2 and #3 having effective year built of 1965 and 1976, respectively. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 484 square feet of building area. The comparables sold from April 2019 to June 2020 for prices of \$650,000 or \$638,000 or ranging from \$198.78 to \$245.01 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 seven suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #3 and #4, and the board of review comparable #1 due to their dissimilar dwelling sizes and/or sales occurring in 2018, less proximate in time to the January 1, 2020 assessment date. The Board has given less weight to the board of review comparable #3 that is located over 5 miles from the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1, along with the board of review comparable #2. The Board finds that these comparables are more similar to the subject in dwelling size, age and some features. The comparables sold in June and July 2020 for prices of \$535,750 and \$650,000 or \$151.30 and \$198.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$650,382 or \$183.52 per square foot of living area, including land, which falls slightly higher on an overall market value, but within the best comparable sales in the record on a price per square foot. Based on

this record and after considering adjustments to the best 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.



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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