



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

APPELLANT: Robert Rehbock  
DOCKET NO.: 20-05222.001-R-1  
PARCEL NO.: 16-29-401-016

The parties of record before the Property Tax Appeal Board are Robert Rehbock, 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:** \$64,485  
**IMPR.:** \$236,277  
**TOTAL:** \$300,762

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 brick and frame exterior construction with 4,166 square feet of living area. The dwelling was constructed in 1988 and is 32 years old. Features of the home include a finished basement, central air conditioning, a fireplace, a 1,290 square foot enclosed frame patio that includes a 368 square foot inground swimming pool, and a three-car garage with 667 square feet of building area. The property has a 13,500 square foot site and is located in Deerfield, Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal of the subject property with an estimated market value of \$818,000 as of September 2, 2020. The appraisal was prepared by Mark J. Layne, a Certified General Real Estate Appraiser. The property rights appraised were fee simple and the purpose of the appraisal was to estimate the market value of the subject property for a refinance transaction.

The appraiser noted the subject has no updates in the prior 15 years and the floor plan, quality of construction, design, and overall functional utility are typical for the area. In estimating the market value, the appraiser developed the sales comparison approach to value.

Under the sales comparison approach to value the appraiser utilized four comparable sales located within .85 of a mile from the subject. The comparables have sites ranging in size from 10,123 to 17,303 square feet of land area and are improved with two-story Traditional style dwellings ranging in size from 3,822 to 4,264 square feet of living area. The dwellings are 14 to 55 years old and have basements with finished area. Each comparable has central air conditioning and a two-car or three-car garage. The comparables sold from March to August 2020 for prices ranging from \$775,000 to \$930,000 or from \$202.77 to \$231.43 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences when compared to the subject in quality of construction, condition, gross living area, and garages to arrive at adjusted prices ranging from \$782,450 to \$818,300. The appraiser indicated the subject's inground pool does not add any value due to the short season and expense. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$818,000.

The appellant also submitted a grid analysis on three comparable sales where comparable #3 is a duplicate of comparable #2 and comparable #4 was utilized and described in the appraisal. The three remaining comparables are located within .36 of a mile from the subject. The comparables are reported to have sites that range in size from 8,978 to 10,202 square feet of land area and improved with 2-story dwellings that were built from 1940 to 1987 with comparable #5 having an effective year built of 1971. The dwellings range in size from 3,384 to 3,535 square feet of living area. Each comparable has a basement, central air conditioning, and a garage ranging in size from 504 to 782 square feet of building area. Three comparables each have a fireplace. The comparables sold from February 2019 to May 2020 for prices ranging from \$550,000 to \$757,500 or from \$155.59 to \$223.85 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$300,762. The subject's assessment reflects a market value of \$903,460 or \$216.87 per square foot of living area, land included, when 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, the board of review submitted information on three comparable sales located within .86 of a mile from the subject property. Two comparables are reported to have sites with either 15,880 or 16,570 square feet of land area. The comparables are described as two-story dwellings of wood siding or brick exterior construction ranging in size from 3,299 to 4,361 square feet of living area. The dwellings were constructed from 1964 to 1999 and have basements, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 575 to 846 square feet of building area. The properties sold from April 2019 to October 2020 for prices ranging from \$940,000 to \$980,000 or from \$216.01 to \$297.06 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 on this basis.

As to the appellant's appraisal, the Board gives less weight to the appraiser's value conclusion due to the fact the appraiser applied substantial negative adjustments to three comparables for their purported superior quality of construction and/or condition when compared to the subject without detailed explanation or supporting documentary evidence. The appraiser failed to mention in the appraisal that the subject has a 1,290 square foot enclosed frame patio which includes the 368 square foot inground swimming pool that the appraiser stated has no contributory value. The Board finds this further undermines the credibility of the appraiser's conclusion of value. For these reasons, the Board gives less weight to the appraiser's final value conclusion. However, the Board will look at the raw sales data.

The record contains 10 comparable sales for the Board's consideration as one comparable was utilized in both the appellant's appraisal and grid analysis and one comparable was a duplicate in the appellant's grid analysis. These comparables have varying degrees of similarity to the subject in location, age, dwelling size, and features. The Board finds the best evidence of market value to be board of review comparables #2 and #3 which are most similar to the subject in age. These comparables sold in April or May 2019 for prices of \$940,000 and \$942,000 or for \$216.01 and \$261.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$903,460 or \$216.87 per square foot of living area, land included, which is bracketed by the two best comparables on price per square foot and falls below on overall market value. The Board finds the parties' remaining comparables were given less weight as they were less similar to the subject in age and/or dwelling size. Therefore, after considering adjustments to the best comparable sales 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.



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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