



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

APPELLANT: Brian Hardner  
DOCKET NO.: 20-05338.001-R-1  
PARCEL NO.: 16-28-105-046

The parties of record before the Property Tax Appeal Board are Brian Hardner, 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:** \$51,588  
**IMPR.:** \$194,571  
**TOTAL:** \$246,159

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 exterior construction with 3,178 square feet of living area. The dwelling was constructed in 1956 and has an effective year built of 1987. Features of the home include a basement, a lower level, central air conditioning, one fireplace and a 506 square foot garage. The property has an approximately 10,120 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 Multiple Listing Service (MLS) sheets for comparables #3 and #4 and a grid analysis with information on three comparable sales located within 0.57 of a mile from the subject property. Appellant comparable #2 was a duplicate of its comparable #1 and shall not be further discussed or analyzed. The comparables have sites that range in size from 7,919 to 13,094 square feet of land area and are improved with two-story dwellings that range in size

from 3,120 to 3,404 square feet of living area. The dwellings were built from 1950 to 1987, with comparables #3 and #4 having effective ages of 1978 and 1976, respectively. Each comparable has a basement, with two having finished area.<sup>1</sup> Each dwelling has central air conditioning, one fireplace and a garage reported to range in size from 308 to 576 square feet of building area. The properties sold from April 2019 to May 2020 for prices ranging from \$589,000 to \$745,000 or from \$173.95 to \$238.78 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$203,372 which reflects a market value of \$610,177 or \$192.00 per square foot of living area, land included, when applying 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 \$246,159. The subject's assessment reflects a market value of \$739,438 or \$232.67 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 0.85 of a mile from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #4. The comparables have sites that range in size from 7,920 to 20,440 square feet of land area and are improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction that range in size from 3,120 to 3,758 square feet of living area. The homes were built from 1950 to 2015 with comparables #1 and #3 having effective ages of 1976 and 1988, respectively. Each comparable has a basement, with four having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 575 to 685 square feet of building area. The properties sold from February to October 2020 for prices ranging from \$745,000 to \$1,250,000 or from \$238.78 to \$381.91 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 comparable sales for the Board's consideration, as one property was common to both parties and one property was submitted twice. The Board gives less weight to appellant comparables #3 and #4 along with board of review comparables #1, #2, #4 and #5 which have finished basement area in contrast to the subject's unfinished basement. In addition, board of review comparables #4 and #5 differ from the subject in age and/or dwelling size.

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<sup>1</sup> The MLS sheets for appellant's comparables #3 and #4 disclosed these properties each have finished basement area and comparable #4 has central air conditioning.

The Board finds the best evidence of market value to be appellant comparable #1 and board of review comparable #3 which are more similar to the subject in location, age/effective age, design, dwelling size and other features. These two best comparables sold in May and October 2020 for prices of \$589,000 and \$905,000 or for \$173.95 and \$278.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$739,438 or \$232.67 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Brian Hardner, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085