



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

APPELLANT: Toby Deutsch
DOCKET NO.: 20-05348.001-R-1
PARCEL NO.: 16-16-204-013

The parties of record before the Property Tax Appeal Board are Toby Deutsch, 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: \$56,416
IMPR.: \$180,784
TOTAL: \$237,200

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 3,750 square feet of living area. The dwelling was constructed in 1978 and has an effective year built of 1983. Features of the home include a basement, central air conditioning, one fireplace and a 506 square foot garage. The property is located in Highland Park, West Deerfield Township, Lake County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.99 of a mile from the subject property. The comparable sites are improved with two-story dwellings that range in size from 3,116 to 3,838 square feet of living area. The dwellings were built in 1978 or 1985. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size

¹ No lot size for the subject property was disclosed in the record.

from 420 to 768 square feet of building area. The properties sold from March 2018 to February 2020 for prices ranging from \$392,750 to \$710,000 or from \$126.04 to \$184.99 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$162,484 which reflects a market value of \$487,501 or \$130.00 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 \$244,655. The subject's assessment reflects a market value of \$734,920 or \$195.98 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 four comparable sales located from 1.00 to 1.31 miles from the subject and where three comparables are located outside of Highland Park. Comparable #5 lacks any sale information and therefore shall not be discussed or analyzed any further. Board of review comparable #2 is the same property as the appellant's comparable #3. Three comparables have sites that range in size from 20,060 to 435,600 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 3,704 to 3,838 square feet of living area. The homes were built from 1956 to 1985 with the oldest dwelling having an effective age of 2004. Each comparable has a basement, with one having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 484 to 875 square feet of building area. Comparable #1 has an inground swimming pool. The properties sold from April 2019 to October 2020 for prices ranging from \$710,000 to \$1,250,000 or from \$184.99 to \$331.92 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six comparable sales for the Board's consideration, as one property was common to both parties and one comparable lacked recent sale information. The Board gives less weight to appellant comparable #2 which sold in 2018, less proximate to the January 1, 2020 assessment date than other properties in the record. The Board gives less weight to the board of review comparables #1, #3 and #4 which are located greater than one mile from the subject and differ from the subject in age/effective age, finished basement and/or inground swimming pool amenity.

The Board finds the best evidence of market value to be appellant comparables #1 and #3 along with board of review comparable #2, the common property, which are more similar to the subject

in location, age and design but have varying degrees of similarity to the subject in dwelling size and other features. These two best comparables sold in December 2019 and February 2020 for prices of \$392,750 and \$710,000 or from \$126.04 and \$184.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$734,920 or \$195.98 per square foot of living area, including land, which falls above 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 not justified and 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: March 21, 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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