



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

APPELLANT: Matthew Lewin
DOCKET NO.: 20-05489.001-R-1
PARCEL NO.: 16-32-411-051

The parties of record before the Property Tax Appeal Board are Matthew Lewin, 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: \$27,686
IMPR.: \$129,650
TOTAL: \$157,336

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 1-story dwelling of brick exterior construction with 1,768 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement, central air conditioning, a fireplace, a 360 square foot garage. The property has an approximately 3,444 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 three comparable sales. The comparables are located from 0.29 of a mile to 4.25 miles from the subject property. Two comparables are reporting to have sites of 1,429 or 16,701 square feet of land area, no site size was provided for comparable #2. The comparables are improved with 1-story dwellings with 1,632 or 1,850 square feet of living area that were built from 1974 to 2001. Each comparable is reported to have a basement, central air conditioning, and a garage ranging in size from 400 to 728 square feet of building area. Two comparables each have one fireplace. The comparables sold from January to December 2019 for

prices ranging from \$390,000 to \$580,000 or from \$238.97 to \$355.39 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 \$157,336. The subject's assessment reflects a market value of \$472,622 or \$267.32 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 from 0.24 of a mile to 4.25 miles from the subject property, the board of review comparables #1, #4 and #5 are the same properties as the appellant's comparables #2, #1 and #3, respectively, that was previously mentioned. The two comparables are improved with 1-story dwellings of brick exterior construction with 1,875 square feet of living area. The dwellings were built in 1994 and 1996. One comparable has a concrete slab foundation and one comparable has a basement with finished area. Both comparables each have central air conditioning. The comparables sold in October 2020 and January 2021 for the price of \$425,000 or for \$226.67 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 Board finds the parties submitted a total of five comparable sales for the Board's consideration, three of which are common to both parties. The Board finds that all of the comparables are relatively similar to the subject in design, dwelling size and some features, but the common comparables differ from the subject in age, lot size and or distance of over one mile from the subject. The board of review two comparables are relatively similar to the subject in age, design and dwelling size but differ from the subject in foundation type, finished basement area, and lack of garage, suggesting adjustments would be necessary to make the comparables more equivalent to the subject. Nevertheless, these most similar comparables sold from January 2019 to January 2021 for prices ranging from \$390,000 to \$580,000 or from \$226.67 to \$355.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$472,622 or \$267.32 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. 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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