



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

APPELLANT: Nora Zuckerman
DOCKET NO.: 20-05492.001-R-1
PARCEL NO.: 16-32-404-015

The parties of record before the Property Tax Appeal Board are Nora Zuckerman, 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.: \$117,815
TOTAL: \$169,403

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 wood siding exterior construction with 2,620 square feet of living area. The dwelling was constructed in 1959. Features of the home include an unfinished basement, central air conditioning and a 480 square foot garage. The property has an approximately 9,600 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 five comparable sales. The comparables are located within 0.56 of a mile from the subject property. The comparables are reported to have sites that range in size from 7,980 to 10,799 square feet of land area. The comparables are improved with 2-story dwellings ranging in size from 2,128 to 2,944 square feet of living area that were built from 1952

to 1966. Each comparable has a basement one of which has a finished area¹, central air conditioning and a garage ranging in size from 483 to 600 square feet of building area. Four comparables each have one or two fireplaces. The comparables sold from June 2019 to June 2020 for prices ranging from \$325,000 to \$535,000 or from \$146.40 to \$210.53 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 \$169,403. The subject's assessment reflects a market value of \$508,871 or \$194.23 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 0.60 of a mile from the subject property. The board of review comparable #4 is the same property as the appellant's comparable #4, where the best description of the property is found in the MLS data sheet provided by the appellant. The comparables are reported to have sites ranging in size from 9,000 to 10,820 square feet of land area. The comparables are improved with 2-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 2,334 to 2,886 square feet of living area. The dwellings were built from 1958 to 1966, with comparables #1, #2 and #5 having an effective year built of 1971, 1967 and 1965, respectively. Each comparable has a basement, two of which having finished area, central air conditioning and a garage ranging in size from 440 to 600 square feet of building area. Four comparables each have one fireplace. The comparables sold from January 2019 to November 2020 for prices ranging from \$527,500 to \$580,000 or from \$197.71 to \$239.93 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 nine suggested comparable sales for the Board's consideration, one of which is common to both parties. The Board has given less weight to the appellant's comparables #1, #2 and #5, along with the board of review comparable #3, due to their less similar dwelling size and/or finished basement area when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #3 and #4, along with the board of review comparables #1, #2, #4 and #5, which includes the common

¹ The appellant provided a MLS data sheet for comparable #1 describing the dwelling with a brick exterior construction, a finished basement area, two fireplaces and that the subject was rehabbed in 2006.

comparable. The Board finds that these comparables are more similar to the subject in location, dwelling size, age and some features. The comparables sold from January 2019 to November 2020 for prices ranging from \$477,500 to \$580,000 or from \$173.26 to \$230.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$508,871 or \$194.23 per square foot of living area, including land, which falls within the range 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

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

APPELLANT

Nora Zuckerman, 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