



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

APPELLANT: Marla Lawrence  
DOCKET NO.: 20-05753.001-R-1  
PARCEL NO.: 16-20-404-024

The parties of record before the Property Tax Appeal Board are Marla Lawrence, 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:** \$61,719  
**IMPR.:** \$159,106  
**TOTAL:** \$220,825

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 brick exterior construction with 3,556 square feet of living area. The dwelling was constructed in 1967. Features of the home include a basement, central air conditioning, a fireplace, and a 528 square foot garage. The property 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 four comparable sales located within 0.23 of a mile from the subject. The comparables are improved with 2-story homes ranging in size from 2,991 to 3,852 square feet of living area. The dwellings were built from 1967 to 1970. Each home has a basement, one of which has finished area,<sup>1</sup> central air conditioning, a fireplace, and a garage

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<sup>1</sup> The board of review reported comparable #3, which is common to both parties, has finished basement area, which was not refuted by the appellant in written rebuttal.

ranging in size from 484 to 721 square feet of building area. The comparables sold from May 2019 to July 2020 for prices ranging from \$480,000 to \$649,000 or from \$160.48 to \$185.11 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 \$220,825. The subject's assessment reflects a market value of \$663,337 or \$186.54 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 where comparables #1, #2, and #5 are the same properties as the appellant's comparables #4, #2, and #3, respectively, which were previously described. Comparables #3 and #4 are located within 0.15 of a mile from the subject and are improved with 2-story homes with 2,793 or 3,651 square feet of living area. The dwellings were built in 1966 and 1970. Each home has a basement, one of which has finished area, central air conditioning, a fireplace, and a 506 or a 528 square foot garage. These two comparables sold in March and July 2019 for prices of \$540,000 and \$725,000 or for \$193.34 and \$198.58 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 a total of six comparable sales, with three common sales, for the Board's consideration. The Board gives less weight to the appellant's comparable #1, the appellant's comparable #3/board of review's comparable #5 and the board of review's comparables #3 and #4, due to substantial differences from the subject in dwelling size or basement finish.

The Board finds the best evidence of market value to be the appellant's comparable #2/board of review's comparable #2 and the appellant's comparable #4/board of review's comparable #1, which are similar to the subject in dwelling size, age, location, and features. These two most similar comparables sold in August 2019 and February 2020 for prices of \$530,000 and \$649,000 or for \$162.83 and \$185.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$663,337 or \$186.54 per square foot of living area, including land, which is above the best comparable sales in this record, and appears to be justified when considering appropriate adjustments to the best comparables for differences from the subject, such as the subject's larger dwelling size and larger garage. Based on this evidence 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.

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Chairman



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Member



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Member



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Member



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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



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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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COUNTY

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