



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

APPELLANT: Maureen Coleman  
DOCKET NO.: 21-00203.001-R-1  
PARCEL NO.: 16-33-205-014

The parties of record before the Property Tax Appeal Board are Maureen Coleman, the appellant, by attorney Edwin M. Wittenstein, of Worssek & Vihon in Chicago; 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:** \$75,597  
**IMPR.:** \$148,909  
**TOTAL:** \$224,506

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 2021 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 colonial style dwelling of brick and vinyl siding exterior construction with 3,848 square feet of living area. The dwelling was constructed in 1965, is approximately 55 years old and has a reported effective age of 15 years old. Features of the home include a basement that is partially finished with a recreation room,<sup>1</sup> central air conditioning, one fireplace and a 462 square foot 2-car garage. The property has an approximately 17,650 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 an appraisal estimating the subject property had a market value of \$630,000

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<sup>1</sup> The Board finds the best description of the subject's basement was reported in the appraisal report which included an interior photograph labeled "Basement Recreation Room."

as of January 1, 2020. The appraisal was prepared by Tom J. Boyle, Jr., an associate real estate appraiser trainee and David Conaghan, a certified general real estate appraiser. The intended use of the appraisal report was to assist the appellant with an ad valorem tax assessment and no other purpose.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value using four comparable sales located within 0.61 of a mile from the subject property. The comparables have sites that range in size from 17,289 to 21,217 square feet of land area and are improved with traditional or colonial style dwellings with brick or brick and siding exterior construction. The dwellings range in size from 3,192 to 4,800 square feet of living area and are from 34 to 51 years old. Each comparable has a basement with three having finished area. Each dwelling has central air conditioning and from a 2-car to a 3-car garage. Three comparables each have one fireplace. Comparable #3 has an indoor swimming pool. The properties sold from February 2017 to June 2019 for prices ranging from \$605,000 to \$685,500 or from \$126.04 to \$214.76 per square foot of living area, land included.

The appraisers adjusted the comparables for differences with the subject in date of sale, site size, exterior material, room count, dwelling size, basement finish and other features arriving at adjusted sale prices for the comparables ranging from \$599,400 to \$653,900 and an opinion of market value for the subject of \$630,000. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the appraised value of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$224,506. The subject's assessment reflects a market value of \$675,206 or \$175.47 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

The board of review critiqued the appellant's appraisal, arguing the report has an effective date of January 1, 2020 which is 12 months prior to the January 1, 2021 assessment date at issue. The board of review further noted the appraisal comparables have sale dates ranging from 28 to 46 months prior to the assessment date at issue, asserting these older sales do not represent the current market conditions for the subject's neighborhood as of the 2021 assessment.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.43 of a mile from the subject property. The comparables have sites that range in size from 9,470 to 20,920 square feet of land area. The parcels are improved with 2-story dwellings of brick, wood siding or brick and wood siding exterior construction that range in size from 2,542 to 3,684 square feet of living area. The homes were built in 1965 or 1966 and have effective ages ranging from 1966 to 1983. Each comparable has a basement with three having finished area.<sup>2</sup> Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 462 to 552 square feet of building area. The comparables sold from March 2020 to January 2021 for prices ranging from \$675,000 to

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<sup>2</sup> Board of review comparable #3 is reported to have an 1,186 square foot basement that has a 662 square foot recreation room along with a part crawl space foundation.

\$800,000 or from \$208.08 to \$314.71 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 appellant submitted an appraisal and the board of review submitted four comparable sales for the Board's consideration. The Board finds the appraisal comparables sold in 2017, 2018 or 2019, less proximate in time to the January 1, 2021 assessment date than other comparables in the record. As a result, less weight is given to the opinion of value for the subject as presented in the appraisal.

The Board finds the best evidence of market value to be board of review comparable sales #2, #3 and #4 which are more similar to the subject in location, age, design, dwelling size and other features. These best comparables sold in March and October 2020 for prices ranging from \$675,000 to \$800,000 or from \$208.08 to \$217.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$675,206 or \$175.47 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record on an overall market value basis and below the range on a per square foot basis. The Board gives less weight to board of review comparable #1 which is substantially smaller in dwelling size when compared to the subject. After considering adjustments to the best comparables for differences with the subject, 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.



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:

July 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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