



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

APPELLANT: John Simons  
DOCKET NO.: 21-00694.001-R-1  
PARCEL NO.: 12-20-204-003

The parties of record before the Property Tax Appeal Board are John Simons, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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:** \$73,437  
**IMPR.:** \$71,707  
**TOTAL:** \$145,144

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 1-story ranch dwelling of brick exterior construction with 1,806 square feet of living area. The dwelling was constructed in 1956. Features of the home include a full basement with a 1,500 square foot recreation room, central air conditioning, a fireplace, and a detached garage containing 484 square feet of building area. The property has a 10,000 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on five comparable sales located within .70 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 10,500 to 12,380 square feet of land area and are improved with 1-story ranch dwellings of brick or wood siding and brick exterior construction that range in size from 1,775 to 2,051 square feet of living area. The dwellings

were built from 1953 to 1963. Each comparable features a basement, two with finished area; four comparables have central air conditioning; three dwellings have a fireplace; and each comparable has an attached garage ranging in size from 300 to 600 square feet of building area. Comparable #1 also features a concrete swimming pool and comparable #3 has a greenhouse with wood frame and glass walls. The comparables sold from March to August 2020 for prices ranging from \$290,000 to \$420,000 or from \$163.38 to \$204.78 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$145,144. The subject's assessment reflects a market value of \$436,523 or \$241.71 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.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on four comparable sales located within .78 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 10,450 to 16,960 square feet of land area. The sites are improved with 1-story ranch dwellings of brick or wood siding exterior construction that range in size from 1,652 to 2,034 square feet of living area. The dwellings were built from 1956 to 1966. Each comparable features a basement, with two each featuring a recreation room. Each comparable also has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 440 to 552 square feet of building area. The comparables sold from June to August 2021 for prices ranging from \$499,000 to \$585,000 or from \$245.33 to \$314.16 per square foot of living area, including land. The board of review also disclosed that the subject property sold in April 2019 for a price of \$495,000 or \$274.09 per square foot of living area, land included. Based on this evidence, the board of review requested the assessment be sustained.

### **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 nine comparable sales submitted by the parties in support of their respective positions before the Property Tax Appeal Board. After analyzing the evidence submitted, the Board gives reduced weight to appellant's comparables #1, #4, and #5, along with board of review comparables #3 and #4 based on their lack of finished basements, dissimilar to the subject's basement with a recreation room. Additionally, appellant's comparables #1 features a concrete swimming pool, a feature that the subject property lacks. The Board also gave reduced weight to appellant's comparable #3 based on its frame and glass greenhouse, a structure that the subject property lacks.

On this record, the Board finds the best evidence of market value to be appellant's comparable #2 and board of review comparables #1 and #2 which are most similar to the subject in location, design, dwelling size, finished basement area, and most features. These three best comparables in the record sold in August 2020 or in July 2021 for prices ranging from \$319,000 to \$540,000 or from \$178.91 to \$266.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$436,523 or \$241.71 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per square foot basis. Furthermore, the Board finds that the subject's market value of \$436,523 as reflected by the assessment is lower than the subject's sale price of \$495,000 in April 2019 which further lends credence that the subject property is not overvalued. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, no reduction 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:

August 22, 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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