



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

APPELLANT: Steven Handmaker  
DOCKET NO.: 21-01162.001-R-1  
PARCEL NO.: 16-29-110-038

The parties of record before the Property Tax Appeal Board are Steven Handmaker, 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:** \$65,279  
**IMPR.:** \$313,313  
**TOTAL:** \$378,592

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 two-story dwelling of brick and wood siding exterior construction with 4,207 square feet of living area. The dwelling was constructed in 2013. Features of the home include a basement, central air conditioning, a fireplace and a 672 square foot garage. The property has a 15,850 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 that have the same assessment neighborhood code as the subject and are located within .45 of a mile from the subject property. The comparables have sites that range in size from 9,370 to 18,630 square feet of land area. The comparables are improved with two-story dwellings of brick, wood siding or wood siding and brick exterior construction ranging in size from 3,522 to 4,594 square feet of living area. The

dwellings were built from 2002 to 2007. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 920 square feet of building area. The comparables sold from August 2020 to April 2021 for prices ranging from \$735,500 to \$1,132,000 or from \$190.99 to \$255.28 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 \$378,592. The subject's assessment reflects a market value of \$1,138,623 or \$270.65 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 information on five comparable sales that have the same assessment neighborhood code as the subject and are located within .64 of a mile from the subject property. The comparables have sites that range in size from 9,020 to 16,100 square feet of land area. The comparables are improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 3,392 to 4,916 square feet of living area. The dwellings were built from 2004 to 2019. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 434 to 894 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from February 2020 to January 2021 for prices ranging from \$955,000 to \$1,875,000 or from \$281.54 to \$381.41 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review also submitted a duplicate copy of the appellant's grid analysis with a handwritten notation that read "Appellant's Sales - Please note the age of the homes."

### **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 ten suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #4 and #5, as well as board of review comparables #1, #2, #3 and #4 due to differences from the subject in dwelling size and/or age. Furthermore, board of review comparable #4 has an inground swimming pool, not a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3, along with board of review comparable #5, which are overall more similar to the subject in location, dwelling size, design, age and some features. The comparables sold from February

2020 to March 2021 for prices ranging from \$1,040,000 to \$1,225,000 or from \$246.41 to \$315.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,138,623 or \$270.65 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 estimated market value as reflected by its 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.



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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: June 27, 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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