



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

APPELLANT: Derrick Procell
DOCKET NO.: 21-01181.001-R-1
PARCEL NO.: 16-29-323-012

The parties of record before the Property Tax Appeal Board are Derrick Procell, 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: \$45,045
IMPR.: \$78,284
TOTAL: \$123,329

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 one-story dwelling of wood siding exterior construction with 1,805 square feet of living area. The dwelling was constructed in 1958. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 1,032 square foot garage.¹ The property has a 10,500 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 three comparable sales that have the same assessment

¹ The Board finds the best evidence of the subject's garage size was presented by the board of review and found in the subject's property record card. The board of review asserted that the original garage was demolished in 2019. A building permit for a new garage was issued in September 2019 for a cost of \$30,100. The board of review contends the construction of the new garage was completed in 2020.

neighborhood code as the subject and are located within .89 of a mile from the subject property. The comparables have sites that range in size from 6,530 to 18,000 square feet of land area. The comparables are improved with one-story dwellings of brick or brick and wood siding exterior construction ranging in size from 1,461 to 2,064 square feet of living area. The dwellings were built from 1949 to 1957 with comparable #3 having a reported effective age of 1969. One comparable has a concrete slab foundation, one comparable has a crawl space foundation and one comparable has a basement. Two comparables have central air conditioning. Each comparable has a fireplace and a garage ranging in size from 400 to 676 square feet of building area. The comparables sold from March 2020 to April 2021 for prices ranging from \$265,000 to \$370,000 or from \$179.26 to \$199.64 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 \$123,329. The subject's assessment reflects a market value of \$370,914 or \$205.49 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 response to the appeal, the board of review submitted three Multiple Listing Service (MLS) data sheets associated with listings from October 2020 and April 2021, as well as a July 2021 listing for proposed new construction of the appellant's comparable #1. The October 2020 MLS data sheet indicated that this was an excellent opportunity for teardown or rehab of the dwelling and the March 2021 MLS data sheet advertised the property as vacant land that subsequently sold for \$370,000 in April 2021. The July 2021 MLS data sheet indicated the property was listed as a proposed new construction home for a price of \$1,349,000 and was under contract on December 30, 2021.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales that have the same assessment neighborhood code as the subject and are located within .81 of a mile from the subject property. The board of review's comparable #3 is the same property as the appellant's comparable #2. The comparables have sites that range in size from 9,130 to 18,000 square feet of land area. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,028 to 2,510 square feet of living area. The dwellings were built from 1950 to 1957. One comparable has a concrete slab foundation and five comparables each have a basement, one of which has finished area. Five comparables have central air conditioning. Each comparable has one to three fireplaces and a garage ranging in size from 270 to 676 square feet of building area. The comparables sold from April 2020 to October 2021 for prices ranging from \$335,000 to \$509,000 or from \$197.11 to \$376.45 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 eight suggested comparable sales for the Board's consideration, as one comparable is common to the parties. The Board has given less weight to the appellant's comparable #1 due to the dwelling being demolished prior to the April 2021 sale, which was for vacant land. The Board has also given less weight to the appellant's comparable #3 due to its lack of central air conditioning and a basement, both features of the subject. The Board has given reduced weight to board of review #1, #4, #5 and #6 which differ from the subject in dwelling size and/or they lack a basement.

The Board finds the best evidence of market value to be the appellant's comparable #2/board of review comparable #3 and board of review comparable #2, which are overall more similar to the subject in location, dwelling size, design and age. However, both comparables lack finished basement area and have smaller garage sizes when compared to the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these two comparables sold in November 2020 and January 2021 for prices of \$335,000 and \$355,000 or for \$197.11 and \$199.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$370,914 or \$205.49 per square foot of living area, including land, which is greater than the two best comparable sales in the record but appears to be justified given its superior features. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. Therefore, based on this record 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.



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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