



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

APPELLANT: Raymond Dykier  
DOCKET NO.: 21-01401.001-R-1  
PARCEL NO.: 16-29-104-001

The parties of record before the Property Tax Appeal Board are Raymond Dykier, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$59,524  
**IMPR.:** \$143,122  
**TOTAL:** \$202,646

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 dwelling of wood siding exterior construction with 3,198 square feet of living area. The dwelling was constructed in 1951 and has an effective year built of 1972. Features of the home include a concrete slab foundation, central air conditioning and a 399 square foot garage. The property has an approximately 15,000 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 located within 0.80 of a mile from the subject property. Two of the comparables have a site with either 15,220 or 18,557 square feet of

land area.<sup>1</sup> The parcels are improved with 2-story dwellings of wood siding or brick and wood siding exterior construction that range in size from 2,920 to 3,859 square feet of living area. The dwellings were built from 1952 to 1987 with comparables #1 and #3 having effective ages of 1975 and 1965, respectively. Each comparable has a concrete slab foundation, central air conditioning, one fireplace and a garage ranging in size from 420 to 462 square feet of building area. The properties sold from August 2019 to June 2021 for prices ranging from \$557,500 to \$692,000 or from \$179.32 to \$190.92 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$202,646 which reflects a market value of \$607,999 or \$191.12 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$223,888. The subject's assessment reflects a market value of \$673,347 or \$210.55 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 seven comparable sales located within 0.78 of a mile from the subject property. Board of review comparable #7 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 7,250 to 24,416 square feet of land area and are improved with a 1.75-story or a 2-story dwelling of brick, wood siding or brick and wood siding exterior construction that range in size from 1,911 to 3,859 square feet of living area. The homes were built from 1924 to 1969 with comparables #1, #3 and #7 having effective ages of 1973, 1978 and 1975, respectively. Six comparables have a basement with one having finished area and one comparable has a concrete slab foundation. Six dwellings have central air conditioning, six comparables each have one or two fireplaces and each comparable has a garage ranging in size from 420 to 567 square feet of building area. The properties sold from August 2019 to August 2021 for prices ranging from \$445,000 to \$737,500 or from \$179.32 to \$287.81 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains nine comparable sales for the Board's consideration, as one comparable was common to both parties. The Board gives less weight to appellant comparables #1 and #2 along with board of review comparables #2 through #7, including the common property, which sold in

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<sup>1</sup> The appellant submitted a copy of the Multiple Listing Service sheet for its comparable #3 which reported a site size of 0.426-acre or approximately 18,557 square feet of land area.

2019, less proximate to the assessment date at issue than other properties in the record or differ from the subject in dwelling size, age/effective age and/or finished basement area.

The Board finds the best evidence of market value to be appellant comparable #3 and board of review comparable #1 which are more similar to the subject in location, age/effective age, dwelling size and some features, although one comparable has a basement foundation in contrast to the subject's concrete slab foundation. These two best comparables sold in June and August 2021 for prices of \$600,000 and \$612,000 or for \$187.68 and \$190.86 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$673,347 or \$210.55 per square foot of living area, including land, which falls above the two best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment, commensurate with the request, 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:

September 19, 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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