



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

APPELLANT: James Brown  
DOCKET NO.: 21-01453.001-R-1  
PARCEL NO.: 16-32-122-014

The parties of record before the Property Tax Appeal Board are James Brown, 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 **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:** \$48,262  
**IMPR.:** \$104,618  
**TOTAL:** \$152,880

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 2,165 square feet of living area. The dwelling was built in 1959. Features of the home include an unfinished basement, central air conditioning, and a garage with 252 square feet of building area. The property has an approximately 9,000 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 five comparable sales located in the same assessment neighborhood code as the subject property and within 0.67 of a mile from the subject. The properties have sites that range in size from 9,000 to 12,000 square feet of land area. The comparables are improved with 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 1,858 to 2,164 square feet of living area. The

homes were built in either 1959 or 1960. Each comparable has a basement with two having finished area<sup>1</sup>, central air conditioning, and a garage that ranges in size from 252 to 483 square feet of building area. Three comparables each have one or two fireplaces. The comparables sold from June 2019 to March 2021 for prices ranging from \$325,000 to \$410,000 or from \$150.18 to \$203.55 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$134,653 which reflects a market value of \$403,999 or \$186.60 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 \$152,880. The subject's assessment reflects a market value of \$459,789 or \$212.37 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 submitted a copy of the appellant's grid analysis which included handwritten comments noting that the appellant's comparables #3, #4, and #5 had 2019 sale dates and the appellant's comparable #2 was shared by the parties. The board of review also submitted Multiple Listing Service datasheets for the appellant's comparables #1, #4, and #5 noting remarks from the MLS datasheets for each: "loads of potential" (#1), "Bring your decoration ideas" (#4 & #5), and "ATTENTION REHABBERS GREAT OPPORUNITY" (#5).

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the same neighborhood code as the subject property and within 0.47 of a mile from the subject and. Board of review comparable #4 is the same property as the appellant's comparable #2. The properties have sites that range in size from 9,000 to 14,480 square feet of land area. The comparables are improved with 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 1,911 to 2,242 square feet of living area. The dwellings were built from 1952 to 1960. Four comparables each have a basement with two having finished area and one comparable has a concrete slab foundation. Three comparables each have central air conditioning. Two comparables each have one fireplace. Each comparable has a garage that ranges in size from 252 or 504 square feet of building area. The comparables sold from April 2020 to March 2021 for prices ranging from \$410,000 to \$560,000 or from \$200.98 to \$249.78 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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

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<sup>1</sup> The appellant reported in the grid analysis that comparables #3, #4, and #5 have crawl space foundations. However, the Board notes that basement areas of 754, 746, and 632 square feet of building area, respectively, were also reported for these comparables in the appellant's grid analysis.

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 parties submitted a total of nine comparable sales to support their respective positions, which includes one sale shared by both parties. The Board gives less weight to the appellant's comparables #1, #3, #4, and #5 as well as board of review comparables #1 and #5 which have basement finish, which the subject lacks, and/or have 2019 sale dates occurring less proximate in time to the subject's January 1, 2021 assessment date at issue than other comparables in this record.

The Board finds the best evidence of market value to be the parties' three remaining comparables, which includes the common comparable. These comparables are similar to the subject in location, design, age, dwelling size, and most features. However, one comparable lacks a basement foundation, a feature of the subject, suggesting an upward adjustment for this difference would be necessary to make it more equivalent to the subject. These properties sold from December 2020 to March 2021 for prices ranging from \$410,000 to \$560,000 or from \$200.98 to \$249.78 per square foot of living area, land included. The subject's assessment reflects a market value of \$459,789 or \$212.37 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not 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:

December 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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