



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

APPELLANT: John Brown  
DOCKET NO.: 21-01454.001-R-1  
PARCEL NO.: 16-31-205-009

The parties of record before the Property Tax Appeal Board are John 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:** \$52,623  
**IMPR.:** \$112,303  
**TOTAL:** \$164,926

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 is improved with a 2-story dwelling of wood siding exterior construction containing 2,476 square feet of living area. The dwelling was built in 1973. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage with 441 square feet of building area. The property has an approximately 10,000 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 0.24 of a mile from the subject in the same assessment neighborhood code as the subject property. The comparables have sites ranging from 9,847 to 19,980 square feet of land area.<sup>1</sup> The properties are improved with 2-

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<sup>1</sup> The board of review submitted a copy of the appellant's grid analysis disclosing appellant's comparable #3 has 9,847 square feet of land area.

story dwellings of brick or wood siding exterior construction ranging in size from 2,384 to 2,838 square feet of living area. The homes were each built in 1966 with comparable #1 having an effective year built of 1970. Each comparable has a basement with two having finished area, central air conditioning, one fireplace, and a garage that ranges in size from 420 to 540 square feet of building area. These properties sold from April 2019 to July 2020 for prices ranging from \$450,000 to \$465,000 or from \$160.32 to \$188.76 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$154,984 which reflects a market value of \$464,998 or \$187.80 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In response to the appeal, the board of review provided a copy of the appellant's grid analysis with handwritten critiques of appellant comparable sales #1 and #2 and a comparable location map. The board of review asserted that the appellant's comparable #1 was located on a "well-traveled road" representing a negative market condition and that appellant comparable sales #1 and #2 occurred approximately 20 months before the subject's assessment date.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a total assessment for the subject of \$164,926. The subject's assessment reflects a market value of \$496,018 or \$200.33 per square foot of living area, 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 four equity comparables located within 0.29 of a mile from the subject, two of which are located within the same assessment neighborhood code as the subject property. The properties have sites that range from 10,000 to 12,070 square feet of land area. The comparables are improved with 1-story<sup>2</sup> or 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,279 to 2,502 square feet of living area. The homes were built in either 1966 or 1967. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage that ranges in size from 420 to 506 square feet of building area. These properties sold from August 2019 to May 2021 for prices ranging from \$482,500 to \$558,000 or from \$192.85 to \$227.76 per square foot of living area. 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.

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<sup>2</sup> Board of review comparable #1 was reported to be a 1-story home but its above ground living area exceeds its ground floor living area which would suggest it's a part 2 story home.

The parties submitted seven suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparable #4 which have basement finish, unlike the subject, and/or have 2019 sale dates occurring less proximate in time to the subject's January 1, 2021 assessment date than other comparables in this record.

The Board finds the best evidence of the market value to be board of review comparables #1, #2, and #3 which sold proximate in time to the subject's assessment date and are similar to the subject in location, age, dwelling size, and features. These three properties sold from November 2020 to May 2021 for prices ranging from \$482,500 to \$558,000 or from \$192.85 to \$227.76 per square foot of living area, land included. The subject's assessment which reflects a market value of \$496,018 or \$200.33 per square foot of living area, land included, 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 when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported and a reduction in the subject's assessment is not justified.

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:

November 21, 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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