



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

APPELLANT: Len Solof  
DOCKET NO.: 21-01699.001-R-1  
PARCEL NO.: 16-29-419-009

The parties of record before the Property Tax Appeal Board are Len Solof, 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:** \$38,539  
**IMPR.:** \$97,827  
**TOTAL:** \$136,366

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 1,728 square feet of living area. The dwelling was constructed in 1948. Features of the home include an unfinished basement, central air conditioning and a garage containing 440 square feet of building area. The property has a 9,114 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 are located within 0.46 of a mile from the subject property with only comparable #2 being in the same neighborhood code as the subject. The comparables have sites that range in size from 6,250 to 10,300 square feet on land area. The comparables are described as 1.5-story or 2-story dwellings of wood siding or brick and wood siding exterior construction that were built from 1900 to 1950, with comparable #2 having an effective age of 1942. The comparables range in size from 1,861 to 2,128 square feet of living area. Each comparable has a basement, two with finished area. Two comparables each have central air conditioning, one comparable has a fireplace, and each comparable has a garage

ranging in size from 406 to 744 square feet of building area. The comparables sold from April 2019 to December 2020 for prices ranging from \$347,000 to \$448,000 or from \$163.83 to \$221.66 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,366. The subject's assessment reflects a market value of \$410,123 or \$237.34 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 appellant's evidence, the board of review submitted the MLS data sheet for the appellant's comparable #2 stating that the comparable was listed "lots of potential" and the "home needs some work."

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located in a different neighborhood code as the subject but are located within 0.55 of a mile from the subject property. The comparables have sites that range in size from 6,250 to 8,040 square feet on land area. The comparables are described as 1.75-story, 2-story or multi-level dwellings of brick, wood siding or brick and wood siding exterior construction that were built from 1925 to 1957. The dwellings range in size from 1,204 to 1,890 square feet of living area. Two comparables have a basement, one with finished area, two comparables have a concrete slab foundation and one comparable has a finished lower level. Each comparable has central air conditioning and a garage ranging from 228 to 900 square feet of building area. One comparable has a fireplace. The comparables sold from March 2020 to May 2021 for prices ranging from \$419,000 to \$450,000 or from \$236.98 to \$348.01 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 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 Board finds the parties submitted eight comparable sales to support their respective positions. The Board gives less weight to the appellant's comparable #1 along with the board of review comparables #2 and #5 due to their finished lower level and/or basement finished area, a feature that the subject lacks. The Board has given less weight to the board of review comparables #2 and #3 due to their dissimilar dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the board of review comparables #1, #3 and #4. The Board finds these comparables are relatively similar to the subject in location, dwelling size, design, age and features. However, the Board finds comparables #3 and #4 both

lack a basement foundation, suggesting upward adjustments would be needed to make these comparables more equivalent to the subject. Nevertheless, the comparables sold from October 2020 to May 2021 for prices ranging from \$430,000 to \$449,500 or from \$236.98 to \$259.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$410,123 or \$237.34 per square foot of living area, including land, which falls below the range established by the best comparables sales in the record on an overall market value but within the range on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

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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