



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

APPELLANT: Timothy Nacey
DOCKET NO.: 21-02040.001-R-1
PARCEL NO.: 16-32-309-023

The parties of record before the Property Tax Appeal Board are Timothy Nacey, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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: \$53,257
IMPR.: \$118,733
TOTAL: \$171,990

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 two-story dwelling of brick exterior construction with 2,314 square feet of living area. The dwelling was constructed in 1972 and is approximately 49 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 437 square foot garage. The property has a 13,050 square foot site and is located in Deerfield, West Deerfield Township, Lake County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within .29 of a mile from the subject property. The comparables have sites ranging in size from 10,798 to 12,601 square feet of land area and they are improved with two-story dwellings of brick exterior construction ranging in size from 2,247 to 2,888 square feet of living area. The dwellings are 47 to 52 years

¹ The Board finds the only evidence in the record of the subject's site size was provided by the appellant.

old. The appellant reported that each comparable has a basement, one of which has finished area. The comparables each have central air conditioning, a fireplace, and a garage with 440 or 530 square feet of building area. The comparables sold from March 2019 to June 2020 for prices ranging from \$450,000 to \$605,000 or from \$171.74 to \$210.07 per square foot of living area, land included. 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 \$171,990. The subject's assessment reflects a market value of \$517,263 or \$223.54 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 four comparable sales located within 0.99 of a mile from the subject property. The board of review reported three comparables have sites ranging in size from 8,600 to 12,120 square feet of land area. The site size for Comparable #2 was not reported. The comparables are improved with two-story dwellings of wood siding, brick, or brick and wood siding exterior construction ranging in size from 2,315 to 2,638 square feet of living area. The dwellings were built from 1967 to 1978. Three comparables are reported to have basements with one having finished area and one comparable has a concrete slab foundation. Three comparables have central air conditioning. Three comparables each have one fireplace. Each comparable has a garage ranging in size from 460 to 515 square feet of building area. The comparables sold from July to November 2020 for prices ranging from \$525,000 to \$578,000 or from \$219.11 to \$237.58 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 parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables due to significant differences from the subject in dwelling size and/or the property sold in 2019 which is less proximate in time to the January 1, 2021 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be the board of review comparables which sold proximate in time to the assessment date at issue and they are similar to the subject in location, age, dwelling size and some features. The properties sold from July to November 2020 for prices ranging from \$525,000 to \$578,000 or from \$219.11 to \$237.58 per square foot of living area, land included. The subject's assessment reflects a market value of \$517,263 or \$223.54 per square foot of living area, land included, which falls below the range established by

the best comparable sales in this record on overall value and within the range on price per square foot. Based on this evidence and after considering adjustments to the 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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