



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

APPELLANT: William Quiceno
DOCKET NO.: 21-02994.001-R-1
PARCEL NO.: 16-34-106-032

The parties of record before the Property Tax Appeal Board are William Quiceno, the appellant, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman 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: \$75,738
IMPR.: \$146,151
TOTAL: \$221,889

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 brick exterior construction with 2,760 square feet of living area. The dwelling was constructed in 1965. Features of the home include a basement with a 1,245 square foot recreation room, central air conditioning, a fireplace, and a garage containing 484 square feet of building area. The property has 18,210 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on three comparable properties located within .21 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 13,740 to 32,410 square feet of land area that are improved with 2-story dwellings of brick exteriors that range in size from 2,497 to 2,844 square feet of living area. The dwellings were built from 1964 to 1967. Each

comparable features a partially finished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 506 square feet of building area. The comparables sold from March 2020 to June 2021 for prices ranging from \$522,500 to \$625,000 or from \$209.25 to \$226.45 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$221,889. The subject's assessment reflects a market value of \$667,335 or \$241.79 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 a 2-page grid analysis with information on nine comparable properties¹ located within .41 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 9,410 to 27,330 square feet of land area. The sites are improved with 2-story dwellings of wood siding, brick, or wood siding and brick exteriors that range in size from 2,542 to 3,159 square feet of living area. The dwellings were built from 1964 to 1967 and have effective ages ranging from 1965 to 1985. Each comparable features a basement, six with finished area; eight comparables each have central air conditioning; each comparable has one or two fireplaces; and each comparable has a garage ranging in size from 393 to 576 square feet of building area. The six comparables with sale data sold from April 2019 to November 2021 for prices ranging from \$720,000 to \$800,000 or from \$242.46 to \$314.71 per square foot of living area, including land. Based on this argument and evidence, the board of review requested the assessment be sustained.

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 record contains a total of twelve comparable properties submitted by the parties in support of their respective positions before the Property Tax Appeal Board. After analyzing the evidence submitted, the Board gives little weight to board of review comparables #6 and #7 based on lack of sale data to be able to address the appellant's overvaluation argument; the Board gives less weight to board of review comparables #8 and #9 based on their sale dates being less proximate in time to the assessment date at issue; and less weight is given to board of review comparables #2 and #4 based on their significantly newer effective ages relative to the subject dwelling.

¹ The Board has re-numbered the comparables on the second page of the grid analysis as comparables #6 through #9 for clarity. Comparables #6 and #7 do not contain any sale data.

On this record, the Board finds the best evidence of market value to be the comparables submitted by the appellant, along with board of review comparables #1, #3, and #5 which are similar to the subject in location, design, dwelling size, age, and some features. However, board of review comparables #3 and #5 lack finished basement area which is a feature of the subject dwelling suggesting that upward adjustments are necessary to these comparables to make them more equivalent to the subject. The best overall comparables in the record sold from March 2020 to November 2021 for prices ranging from \$522,500 to \$785,000 or from \$209.25 to \$261.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$667,335 or \$241.79 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per square foot basis. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction 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: October 17, 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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