



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

APPELLANT: Mark Sternberg  
DOCKET NO.: 21-02997.001-R-1  
PARCEL NO.: 16-32-316-044

The parties of record before the Property Tax Appeal Board are Mark Sternberg, 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:** \$58,414  
**IMPR.:** \$163,373  
**TOTAL:** \$221,787

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 and wood siding exterior construction with 3,054 square feet of living area. The dwelling was constructed in 1998. Features of the home include a concrete slab foundation, central air conditioning, one fireplace and a 460 square foot garage. The property has an approximately 10,260 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 0.29 of a mile from the subject property. Two of the comparables have sites with 15,310 or 18,000 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,237 to 3,840 square feet of living area. The dwellings were built in either 1994 or 1999. Two comparables have a basement and one comparable has a concrete slab

foundation. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 636 to 702 square feet of building area. The properties sold from February 2019 to March 2020 for prices ranging from \$542,500 to \$607,500 or from \$152.55 to \$167.59 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$162,304 which reflects a market value of \$486,961 or \$159.45 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 \$221,787. The subject's assessment reflects a market value of \$667,029 or \$218.41 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 five comparable sales located within 0.65 of a mile from the subject property. Four of the comparables have sites with either 9,000 or 11,040 square feet of land area and are improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction that range in size from 2,604 to 3,293 square feet of living area. The homes were built from 1959 to 1987. Three comparables have a basement with finished area and two comparables have a concrete slab foundation. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 400 to 571 square feet of building area. The properties sold from January to September 2021 for prices ranging from \$689,000 to \$749,000 or from \$225.32 to \$266.90 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant critiqued the board of review comparables arguing all of the comparables sold after the January 1, 2021 lien date, that comparables #2 through #5 are located in a different neighborhood code than the subject, that four comparables have a different grade from the subject and that three of the board of review's comparables have basement recreation rooms which the subject property lacks.

### **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 eight comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1 and #2 which sold in 2019, less proximate to the January 1, 2021 assessment date than other properties in the record. The Board gives less weight to board of review comparables #2 through #5 which are substantially older in age when compared to the subject.

The Board finds the best evidence of market value to be appellant comparable #3 and board of review comparable #1 which are more similar to the subject in location, age, design and foundation type. These comparables sold in March 2020 and July 2021 for prices of \$607,500 and \$698,500 or from \$158.20 and \$225.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$667,029 or \$218.41 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's 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:

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Mark Sternberg, by attorney:  
Steven Kandelman  
Rieff Schramm Kanter & Guttman  
100 North LaSalle Street  
Suite 2300  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085