



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

APPELLANT: Eric Bluman  
DOCKET NO.: 21-03003.001-R-1  
PARCEL NO.: 16-34-104-001

The parties of record before the Property Tax Appeal Board are Eric Bluman, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman, 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:** \$53,838  
**IMPR.:** \$173,411  
**TOTAL:** \$227,249

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 and wood siding exterior construction with 3,190 square feet of living area. The dwelling was constructed in 1963 and has an effective year built of 1979. Features of the home include a basement with finished area, central air conditioning, a fireplace, four full bathrooms, a half bathroom, and a 540 square foot garage. The property has an approximately 9,210 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 information on three comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 9,720 to 23,970 square feet of land area and are improved with 2-story homes of brick exterior construction ranging in size from 3,268 to 3,449 square feet of living area. The dwellings were built from 1963 to 1967 with

comparable #2 having an effective age of 1965. Two homes each have a basement, one of which has finished area, and one home has a concrete slab foundation. Each home has central air conditioning, one or two fireplaces, from two to four full bathrooms, and a 484 or 506 square foot garage. Two homes each have a half bathroom. The comparables sold from April 2020 to March 2021 for prices ranging from \$472,000 to \$650,000 or from \$136.85 to \$198.78 per square foot of living area, including land. 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 \$227,249. The subject's assessment reflects a market value of \$683,456 or \$214.25 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 the same assessment neighborhood code as the subject. The parcels range in size from 9,470 to 12,250 square feet of land area and are improved with 2-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,542 to 3,684 square feet of living area. The dwellings were built in 1964 or 1965 and have effective ages ranging from 1977 to 1985. Each home has a basement with finished area, central air conditioning, one or two fireplaces, two or three full bathrooms, a half bathroom, and a garage ranging in size from 462 to 517 square feet of building area. The comparables sold from March 2020 to May 2021 for prices ranging from \$670,000 to \$800,000 or from \$217.16 to \$314.71 per square foot of living area, including land. 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 record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 and the board of review's comparables #1, #2, and #3, due to substantial differences from the subject in dwelling size, foundation type, or lot size.

The Board finds the best evidence of market value to be the appellant's comparable #2 and the board of review's comparable #4, which are similar to the subject in dwelling size, lot size, location, and features, although these comparables have fewer full bathrooms than the subject and one comparable has an older effective age than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold in May and June 2020 for prices of \$670,000 and \$650,000 or for \$225.21 and \$198.78 per square foot of living area, including land, respectively. The subject's

assessment reflects a market value of \$683,456 or \$214.25 per square foot of living area, including land, which is above the two best comparable sales in terms of total market value and bracketed by the best comparables on a price per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, such as bathroom count and effective age, the Board finds the subject's assessment is well supported. Based on this evidence 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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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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