



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

APPELLANT: Herman Deutsch
DOCKET NO.: 21-03773.001-R-1
PARCEL NO.: 10-27-206-063

The parties of record before the Property Tax Appeal Board are Herman Deutsch, the appellant, by Jessica Hill-Magiera, attorney at law 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: \$30,955
IMPR.: \$108,183
TOTAL: \$139,138

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 is improved with a one-story dwelling with a vinyl siding exterior that contains 2,032 square feet of living area. The dwelling was constructed in 2010. Features of the home include a full walk-out basement partially finished with a recreation room¹, central air conditioning, and an attached garage with 567 square feet of building area. The property has a 6,272 square foot site located in Mundelein, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story dwellings with vinyl siding exteriors that have either 1,911 or 2,179 square feet of living area. The homes were constructed from 2007 to 2014. Each comparable has a basement, central air conditioning,

¹ The board of review reported the subject property has a 1,245 square foot recreation room in the basement, which was supported by a copy of the subject's property record card submitted by the board of review. The appellant did not refute this description in rebuttal.

and a garage ranging in size from 400 to 480 square feet of building area. Two comparables have one fireplace. These properties have sites ranging in size from 6,272 to 9,165 square feet of land area that are in the same neighborhood and from .14 to .58 of a mile from the subject property. The sales occurred from May 2020 to October 2020 for prices ranging from \$330,000 to \$417,500 or from \$172.68 to \$191.60 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$125,282.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,138. The subject's assessment reflects a market value of \$418,460 or \$205.94 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 improved with one-story dwellings with vinyl siding or vinyl siding and brick exteriors that range in size from 1,892 to 2,236 square feet of living area. The homes were constructed in 2007 or 2008. Each comparable has a full basement with two being walk-out design, central air conditioning, and a garage ranging in size from 400 to 500 square feet of building area. One comparable has one fireplace. These properties have sites ranging in size from 6,270 to 12,440 square feet of land area that are in the same neighborhood and from .29 to .58 of a mile from the subject property. The sales occurred from June 2021 to December 2021 for prices ranging from \$450,000 to \$495,000 or from \$201.25 to \$260.04 per square foot of living area, including land.

In rebuttal appellant's counsel argued board of review sale #2 has a price per square foot of living area that appears to be an outlier and is therefore not comparable. Counsel asserted the remain properties submitted by the board of review were acceptable comparables.

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 information on eight comparable sales to support their respective positions. The comparables are similar to the subject in location and improved with homes similar to the subject dwelling in style, age and size. Three of the comparables have one fireplace whereas the subject has no fireplace suggesting these comparables would require downward adjustments for this amenity. However, none of the comparables has finished basement are as does the subject property, and each has a smaller garage than the subject, suggesting each property would require an upward or positive adjustments to make them more equivalent to the subject for these features. Additionally, only two of the comparables are described as having walk-out basements, as does the subject property, and these two comparables commanded the highest prices of the comparables submitted. Overall, the

comparables have prices ranging from \$330,000 to \$495,000 or from \$172.68 to \$260.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$418,460 or \$205.94 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported considering the suggested adjustments. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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:

December 19, 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

Herman Deutsch, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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