



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

APPELLANT: Karen E. Eisenberg  
DOCKET NO.: 21-03800.001-R-1  
PARCEL NO.: 15-34-200-193

The parties of record before the Property Tax Appeal Board are Karen E. Eisenberg, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$25,438  
**IMPR.:** \$71,827  
**TOTAL:** \$97,265

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 wood siding exterior construction with 1,676 square feet of living area. The dwelling was constructed in 1977. Features of the home include an unfinished basement, central air conditioning and a 420 square foot garage. The property is located in Deerfield, Vernon 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 property. The comparables are improved with 2-story dwellings of frame exterior construction each containing 1,676 square feet of living area that were built in either 1976 or 1977. The appellant reported that each comparable has a basement, one with finished area, central air conditioning and a garage containing 420 square feet of building area. One comparable has a fireplace. The comparables sold in March and September 2020 for prices of \$282,000 and \$325,000 or for \$168.26 and \$193.91 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 \$97,265. The subject's assessment reflects a market value of \$292,526 or \$174.54 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 five comparable sales located within .23 of a mile and in the same assessment neighborhood code as the subject property. Comparable #1 is the same property as the appellant's comparable #3. The comparables are improved with 2-story dwellings of wood siding exterior construction each containing either 1,676 or 1,856 square feet of living area that were built from 1975 to 1977. Each comparable has a basement, two with finished area, central air conditioning and a garage containing 420 square feet of building area. Four comparables each have a fireplace. The comparables sold from September 2020 to November 2021 for prices ranging from \$306,100 to \$375,000 or from \$177.80 to \$223.75 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 seven suggested comparable sales for the Board's consideration, with one comparable being common to both parties. The Board has given less weight to the appellant's comparable #1 along with the board of review comparables #4 and #5 due to their basement finished area, a feature the subject lacks.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3 along with board of review comparables #1, #2 and #3, which includes the common comparable. The Board finds that these comparables are similar to the subject in location, age and features and identical to the subject in design and dwelling sizes. These comparables sold from September 2020 to November 2021 for prices ranging from \$282,000 to \$375,000 or from \$168.26 to \$223.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$292,526 or \$174.54 per square foot of living area, including land, which falls within the range of the best comparable sales in the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is 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:

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

Karen E. Eisenberg, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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