



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

APPELLANT: Michael Dreifke  
DOCKET NO.: 21-06827.001-R-1  
PARCEL NO.: 16-29-109-012

The parties of record before the Property Tax Appeal Board are Michael Dreifke, the appellant, by attorney Christopher G. Walsh, Jr., of Walsh Law, 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:** \$53,624  
**IMPR.:** \$308,221  
**TOTAL:** \$361,845

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 3,665 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, a fireplace, and a 609 square foot garage. The property has an 11,250 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 four comparable sales located within 0.76 of a mile from the subject. The parcels range in size from 9,370 to 16,100 square feet of land area and are

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<sup>1</sup> The parties differ regarding the subject's basement finish. The Board finds the best evidence of basement finish is found in the board of review's evidence, which includes a listing sheet for a 2018 sale of the subject that describes finished basement area, and was not refuted by the appellant in written rebuttal.

improved with 2-story homes of brick or wood siding exterior construction ranging in size from 3,392 to 4,074 square feet of living area. The dwellings were built in 2004 or 2007. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 441 to 807 square feet of building area. The comparables sold from July 2020 to March 2021 for prices ranging from \$770,000 to \$1,040,000 or from \$218.63 to \$281.54 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 \$361,845. The subject's assessment reflects a market value of \$1,088,256 or \$296.93 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 0.28 of a mile from the subject. The parcels range in size from 9,020 to 16,000 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 3,435 to 4,155 square feet of living area. The dwellings were built from 2002 to 2015. Each home has a basement, two of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 434 to 1,132 square feet of building area. The comparables sold from August 2020 to November 2021 for prices ranging from \$985,000 to \$1,300,000 or from \$285.92 to \$312.95 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 eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #4 and the board of review's comparable #1, which are less similar to the subject in dwelling size than the other comparables in this record. The Board gives less weight to the board of review's comparables #3 and #4, which are considerably newer homes than the subject. The Board also gives less weight to the appellant's comparable #3, which sold for considerably less than the other comparables in this record and appears to be an outlier.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2, and the board of review's comparable #2, which are similar to the subject in dwelling size, age, location, site size, and some features, although these comparables lack finished basement area, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$899,000

to \$1,136,000 or from \$237.58 to \$303.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,088,256 or \$296.93 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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.



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

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