



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

APPELLANT: Brian Holland  
DOCKET NO.: 22-00152.001-R-1  
PARCEL NO.: 16-34-301-002

The parties of record before the Property Tax Appeal Board are Brian Holland, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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:** \$78,445  
**IMPR.:** \$157,568  
**TOTAL:** \$236,013

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 2022 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 3,085 square feet of living area. The dwelling was built in 1965 and has a reported effective age of 1968. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 506 square foot garage. The property has an approximately 13,660 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellant contend overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in the subject's assessment neighborhood code within 0.26 of a mile from the subject. The comparables have sites that range in size from 13,520 to 32,410 square feet of land area. The comparables are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,844 to 3,294 square feet of living area. The dwellings were built from 1964 to 1967 with

comparables #1 and #2 having reported effective ages of 1965 and 1977, respectively. The comparables each have a basement with three having finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 506 square feet of building area. The properties sold from June 2020 to December 2021 for prices ranging from \$560,000 to \$692,000 or from \$171.36 to \$216.24 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$212,697, which would reflect a market value of \$638,155 or \$206.86 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 \$236,013. The subject's assessment reflects a market value of \$708,110 or \$229.53 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%<sup>1</sup>.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the subject's assessment neighborhood code and within 0.50 of a mile from the subject. The comparables have sites that range in size from 11,930 to 27,330 square feet of land area. The comparables are improved with 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,706 to 3,548 square feet of living area. The dwellings were built from 1964 to 1968 with effective ages ranging from 1965 to 1986. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 528 square feet of building area. The comparables sold from May 2021 to February 2022 for prices ranging from \$720,000 to \$825,000 or from \$232.53 to \$279.01 per square foot of living area, land included. 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 ten suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2 which have 2020 sale dates occurring less proximate in time to the subject's January 1, 2022 assessment date at issue than other comparables in this record.

The Board finds the best evidence of market value to be parties remaining comparables which sold proximate in time to the subject's assessment date and are more similar to the subject in

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<sup>1</sup> Property Tax Appeal Board procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

location, design, age, and dwelling size with varying degrees of similarity in other features. However, six of these homes have partially finished basements, which the subject lacks, suggesting downward adjustments for this difference would be necessary to make them more equivalent to the subject. These properties sold from March 2021 to February 2022 for prices ranging from \$560,000 to \$825,000 or from \$171.36 to \$279.01 per square foot of living area, land included. The subject's assessment reflects a market value of \$708,110 or \$229.53 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this evidence and after considering the appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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: March 26, 2024



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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