



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

APPELLANT: Willard Fraumann  
DOCKET NO.: 22-00313.001-R-1  
PARCEL NO.: 16-28-101-007

The parties of record before the Property Tax Appeal Board are Willard Fraumann, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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:** \$82,316  
**IMPR.:** \$126,475  
**TOTAL:** \$208,791

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 3,325 square feet of living area. The dwelling was constructed in 1961. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 484 square foot attached garage. The property has an approximately 20,400 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 0.46 of a mile from the subject. Two comparables have the same assessment neighborhood code as the subject property. Three comparables have parcels that range in size from 10,200 to 22,880 square foot sites. The comparables are improved with 1.75-story or 2-story homes of brick or brick and wood siding exterior construction ranging in size from 2,838 to 4,436 square feet of living area. The

dwelling were built from 1929 to 2004 with the oldest home having an effective age of 1959. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 483 to 768 square feet of building area. The comparables sold from August 2020 to February 2021 for prices ranging from \$485,000 to \$607,090 or from \$126.24 to \$176.63 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$183,926 which reflects a market value of \$551,833 or \$188.40 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 \$208,791. The subject's assessment reflects a market value of \$626,436 or \$188.40 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 within 0.47 of a mile from the subject. One comparable has the same assessment neighborhood code as the subject property. Three parcels range in size from 11,610 to 16,240 square feet of land area. The comparables are improved with 2-story homes of brick or brick and wood siding exterior construction ranging in size from 3,032 to 3,250 square feet of living area. The dwellings were built from 1964 to 1971. Each comparable has a basement with two having finished area, central air conditioning, one fireplace, and a garage ranging in size from 441 to 484 square feet of building area. The comparables sold from November 2020 to September 2022 for prices ranging from \$715,000 to \$825,000 or from \$220.00 to \$265.50 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

### **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 ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables as well as board of review's comparable #5, due to substantial differences from the subject in age, dwelling size, and/or which have a 2020 sale date occurring less proximate in time to the subject's January 1, 2022 assessment date at issue than other comparables in this record.

---

<sup>1</sup> 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.

The Board finds the best evidence of market value to be the four remaining board of review sales. These comparables sold proximate in time to the subject's assessment date and are similar to the subject in age, dwelling size, and features. These comparables sold for prices ranging from March to September 2022 for prices ranging from \$785,000 to \$825,000 or from \$250.32 to \$265.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$626,436 or \$188.40 per square foot of living area, land included, which falls below the range established by the best comparable sales in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not 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: February 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Willard Fraumann, by attorney:  
Andrew J. Rukavina  
The Tax Appeal Company  
28643 North Sky Crest Drive  
Mundelein, IL 60060

COUNTY

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