



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

APPELLANT: Leigh Stulberger
DOCKET NO.: 22-00748.001-R-1
PARCEL NO.: 16-28-319-017

The parties of record before the Property Tax Appeal Board are Leigh Stulberger, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$52,133
IMPR.: \$385,101
TOTAL: \$437,234

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 exterior construction with 4,947 square feet of living area. The dwelling was built in 2004 and is approximately 18 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 675 square foot attached garage. The property has an approximately 9,768 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 that have the same assessment neighborhood code as the subject property and are located within 0.70 of a mile from the subject. The comparables have sites ranging from 8,102 to 15,150 square feet of land area. The properties are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 4,147 to 4,992 square feet of living area. The homes are from 12 to 18

years old. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached garage that ranges in size from 616 to 713 square feet of building area. The properties sold from July 2020 to February 2022 for prices ranging from \$850,000 to \$1,010,000 or from \$202.32 to \$226.71 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$351,484 which reflects a market value of \$1,054,557 or \$213.17 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 \$437,234. The subject's assessment reflects a market value of \$1,311,833 or \$265.18 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that have the same assessment neighborhood code as the subject property and are located within 0.65 of a mile from the subject. The properties are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 4,036 to 5,105 square feet of living area. The homes were built from 2003 to 2014. Each comparable has a basement with two having finished area, central air conditioning, one fireplace, and a garage that ranges in size from 651 to 726 square feet of building area. The properties sold from July 2021 to June 2022 for prices ranging from \$1,225,000 to \$1,619,000 or from \$303.52 to \$330.45 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 which sold less proximate in time to the subject's January 1, 2022 assessment date at issue than the other comparables in the record. The Board also gives less weight to the appellant's comparable #4 and the board of review comparable #1 which have considerably larger lot sizes than the subject property.

The Board finds the best evidence of market value to be the appellant's comparable #2 and board of review comparables #2 and #3 which sold proximate in time to the subject's assessment date and are overall more similar to the subject in location, lot size, age, and some features. However,

¹ 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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

each of these comparables has a smaller dwelling size and board of review comparables #2 and #3 also have a finished basement, unlike the subject's unfinished basement, suggesting various adjustments for these differences would be appropriate to make them more equivalent to the subject property. These three properties sold from July 2021 to June 2022 for prices ranging from \$850,000 to \$1,375,000 or from \$204.96 to \$330.45 per square foot of living area, land included. The subject's assessment reflects a market value of \$1,311,833 or \$265.18 per square foot of living area, land included, which is within the range established by the three most similar comparable sales in this record. Based on this evidence and after considering the appropriate adjustments to the most similar comparables for differences from the subject, the Board finds the appellant did not 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:

April 16, 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

Leigh Stulberger, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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