



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

APPELLANT: Peter Kearney  
DOCKET NO.: 22-01215.001-R-1  
PARCEL NO.: 16-28-311-004

The parties of record before the Property Tax Appeal Board are Peter Kearney, the appellant; 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:** \$94,664  
**IMPR.:** \$146,652  
**TOTAL:** \$241,316

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 wood siding exterior construction with 4,067 square feet of living area.<sup>1</sup> The dwelling was constructed in 1906 and has an effective age of 1975 based on remodeling done in approximately 1993. Features of the home include an unfinished basement, central air conditioning, a fireplace, 3½ bathrooms,<sup>2</sup> and a garage containing 552 square feet of building area. The property has an approximately 23,000 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

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<sup>1</sup> The parties disagree as to the subject's dwelling size with the board of review contending the subject contains 4,067 square feet of living area, and the appellant claiming that the actual dwelling size is "closer to 3,800 square feet" of living area. The Board finds the best evidence of the dwelling size is the property record card submitted by the board of review which contains a schematic drawing with measurements. Additionally, the discrepancy as to the size of living area will not have any bearing on the analysis or the final decision of the Property Tax Appeal Board.

<sup>2</sup> Although the subject's property record card depicts the subject as having 4½ bathrooms, the appellant contends that his home has 3½ bathrooms. The Board finds that the appellant as the homeowner is in a better position to provide a more accurate description of the bathroom count.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on five comparable sales located from .53 of a mile to 1.66 miles from the subject and each located in a different assessment neighborhood code as the subject property. The comparables have sites ranging in size from 9,000 to 18,540 square feet of land area that are improved with 1-story or 2-story dwellings of brick exterior construction that range in size from 3,302 to 4,446 square feet of living area. The dwellings were built from 1960 to 1988 with effective ages ranging from 1966 to 1988. Each comparable features a basement, one with finished area. Each comparable also has central air conditioning, a fireplace, and a garage ranging in size from 440 to 575 square feet of building area. The comparables sold from December 2021 to October 2022 for prices ranging from \$575,000 to \$675,000 or from \$149.57 to \$198.08 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$241,316. The subject's assessment reflects a market value of \$724,020 or \$178.02 per square foot of living area, land included, when using the statutory level of assessment of 33.33% as determined by the Illinois Department of Revenue.<sup>3</sup>

The board of review argued the subject property is an owner-occupied residential property that was the subject matter of an appeal before the Property Tax Appeal Board for the 2020 tax year under Docket Number 20-05103.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$233,151 based on an agreement of the parties. The board of review further explained that West Deerfield Township's general assessment cycle began in 2019 and continues through 2022. It further indicated that the subject property received a general homestead exemption for the tax year 2022 and, furthermore, that in tax years 2021 and 2022 township equalization factors of .9979 and 1.0372 were applied in West Deerfield Township, respectively. The board of review explained that the assessment for the 2022 tax year was calculated by applying the 2021 and 2022 equalizations factors to the assessment as determined by the Property Tax Appeal Board for the 2020 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

In further support of its contention of the correct assessment, the board of review submitted information on three comparable sales of properties located within .38 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables are improved with 1.75-story or 2-story dwellings with brick exteriors that range in size from 3,355 to 5,985 square feet of living area. The homes were built from 1929 to 1964 and have effective built ages ranging from 1959 to 1990. Each comparable has a basement, one with recreation room. Each dwelling also has central air conditioning, one or two fireplaces, and a garage ranging in size from 420 to 696 square feet of building area. The comparables sold from October 2020 to June 2021 for prices ranging from \$607,090 to \$935,000 or from \$156.22 to \$247.99 per

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<sup>3</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.

square foot of living area, including land. Based on this evidence and argument, the board of review requested the 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 Property Tax Appeal Board finds that the assessment as established by the Board for the 2020 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal for the 2020 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$233,151. The record further disclosed the subject property is an owner-occupied dwelling and that the 2020 and 2022 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2020 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that in tax years 2021 and 2022 township equalization factors of .9979 and 1.0372 were applied in West Deerfield Township, respectively. Applying section 16-185 of the Property Tax Code results in an assessment of \$241,316, which is equivalent to the 2020 assessment of the subject property as established by the Lake County Board of Review. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

As a final point, the Board finds the best evidence of market value to be board of review comparables #1 and #3 which are located proximate to the subject and within the same assessment neighborhood code as the subject property. Furthermore, they are most similar to the subject dwelling in age/effective age and some features. These properties sold in October 2020 and June 2021 for prices of \$607,090 and \$832,000 or for \$176.63 and \$247.99 per square foot of living area. The subject's improvement assessment of \$724,020 or \$178.02 per square foot of

living area falls within the range established by the best comparables in this record. Less weight is given the remaining comparables due to differences from the subject in location, dwelling size, age, and/or design. Based on this record, and further based on the mandates of Section 16-185 of the Property Tax Code, the Board finds the subject's assessment is supported and, therefore, no reduction 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: 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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