



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

APPELLANT: Marcia Myers  
DOCKET NO.: 22-01522.001-R-1  
PARCEL NO.: 16-33-201-085

The parties of record before the Property Tax Appeal Board are Marcia Myers, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:** \$78,609  
**IMPR.:** \$115,610  
**TOTAL:** \$194,219

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 1-story dwelling of brick exterior construction with 2,882 square feet of living area. The dwelling was constructed in 1966. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, one fireplace and a 506 square foot garage. The property has an approximately 17,000 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 three comparable sales located from 0.18 of a mile to 1.76 miles from the subject property. The comparables have sites that range in size from 12,615 to

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<sup>1</sup> The best description of the subject's basement was found in its Multiple Listing Service (MLS) sheet for the 2019 sale of the subject which disclosed the property has a finished basement and was a "rehab in 2000," which was not refuted by the appellant.

17,485 square feet of land area and are improved with 1-story dwellings ranging in size from 2,542 to 2,975 square feet of living area. The dwellings were built from 1964 to 1969. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 462 to 550 square feet of building area. The properties sold from February 2020 to December 2021 for prices ranging from \$437,500 to \$525,000 or from \$147.06 to \$206.53 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$174,824 which reflects a market value of \$524,524 or \$182.00 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 \$194,219. The subject's assessment reflects a market value of \$582,715 or \$202.19 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on two comparable sales located within 0.15 of a mile from the subject property. The comparables have sites with 12,300 or 17,000 square feet of land area and are improved with 1-story dwellings of brick exterior construction that have 2,799 or 4,151 square feet of living area. The homes were built in 1964 and 1966. One comparable has an unfinished basement and one comparable has a concrete slab foundation. Each dwelling has central air conditioning, two or four fireplaces and a 506 square foot garage. The properties sold in February 2021 and April 2022 for prices of \$590,000 and \$885,000 or for \$210.79 and \$213.20 per square foot of living area, land included.

The board of review's grid analysis disclosed the subject property sold in November 2019 for a price of \$563,000 and asserted the subject's assessment had been reduced by the Lake County Board of Review to reflect this purchase price for the 2020 tax year. The board of review further argued the only changes to the subject's assessment in 2021 and 2022 was application of the township multiplier. To document the sale of the subject property, the board of review submitted a copy of the MLS sheet associated with the subject's 2019 sale. The board of review also submitted a chart identifying the township equalization factors for West Deerfield which reported equalization factors of 0.9979 and 1.0372 for tax years 2021 and 2022. 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

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<sup>2</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.

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 five comparable sales and evidence of a 2019 purchase of the subject property for the Board's consideration. The Board finds the appellant's comparables #1 and #2 sold in 2020, more than 20 months prior to the January 1, 2022 assessment date, while appellant comparable #3 is located 1.76 mile from the subject property and board of review comparable #2 is approximately 44% larger in dwelling size when compared to the subject. The Board further finds only board of review comparable #1 is considered similar to the subject in location, age, design, dwelling size and sold proximate to the January 1, 2022 lien date. Nevertheless, these properties sold from February 2020 to April 2022 for prices ranging from \$437,500 to \$885,000 or from \$147.06 to \$213.20 per square foot of living area, including land. Board of review comparable #1, the property considered most similar to the subject, sold in February 2021 for \$590,000 or \$210.79. The subject's assessment reflects a market value of \$582,715 or \$202.19 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record and is further supported by the most similar comparable property in the record.

Furthermore, the subject property sold in 2019 for a price of \$563,000 and its 2022 total assessment of \$194,219 reflects the subject's sale price plus application of the 2021 and 2022 equalization factors.  $((\$563,000/0.3333)\times 0.9979\times 1.0372=\$194,219)$  Therefore, based on the evidence in this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's 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: 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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