



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

APPELLANT: Brian Lorber
DOCKET NO.: 22-01523.001-R-1
PARCEL NO.: 16-34-105-026

The parties of record before the Property Tax Appeal Board are Brian Lorber, 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: \$75,436
IMPR.: \$167,412
TOTAL: \$242,848

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 3,204 square feet of living area. The dwelling was constructed in 1967. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 462 square foot garage. The property has an approximately 12,870 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within 0.37 of a mile from the subject property. The comparables have sites that range in size from 12,715 to 32,413 square feet of land area and are improved with 2-story dwellings ranging in size from 2,844 to 3,559 square feet of living area. The dwellings were built from 1964 to 1967 and have effective ages

that range from 1965 to 1970. Each comparable has a basement, with two having finished area.¹ Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 462 to 506 square feet of building area. The properties sold from March to December 2021 for prices ranging from \$560,000 to \$785,000 or from \$171.36 to \$257.55 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$211,443 which reflects a market value of \$634,392 or \$198.00 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 \$242,848. The subject's assessment reflects a market value of \$728,617 or \$227.41 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.37 of a mile from the subject property. Board of review comparables #2 and #4 are the same properties as the appellant's comparables #6 and #5, respectively. The comparables have sites that range in size from 12,720 to 27,330 square feet of land area and are improved with 2-story dwellings of wood siding, aluminum siding, or brick and wood siding exterior construction ranging in size from 2,830 to 3,681 square feet of living area. The homes were built from 1964 to 1968 with effective ages ranging from 1965 to 1981. Each comparable has a basement, with four having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 528 square feet of building area. The properties sold from May 2021 to April 2022 for prices ranging from \$720,000 to \$1,179,000 or from \$252.40 to \$320.29 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 record contains nine comparable sales for the Board's consideration, as two properties are common to both parties. The Board gives less weight to appellant comparables #1, #2, #4 and #5 along with board of review comparables #1, #4 and #5 which includes one of the common properties. These comparables are less similar to the subject in dwelling size, site size and/or effective age.

¹ The best description of basement features for appellant comparable #5 was found in its Multiple Listing Service (MLS) sheet, submitted by the appellant and the board of review's grid analysis for appellant comparable #6 which disclosed these properties have finished area which was not refuted by the appellant.

² 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 appellant comparables #3 and #6 as well as board of review comparables #2 and #3, including one of the common properties, which are more similar to the subject in location, age/effective age, design, dwelling size, site size and other features. However, two of these best comparables have an unfinished basement in contrast to the subject's finished basement, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These best comparables sold from May to December 2021 for prices ranging from \$655,000 to \$785,000 or from \$199.45 to \$257.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$728,617 or \$227.41 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. 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

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

APPELLANT

Brian Lorber, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

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