



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

APPELLANT: Dana Abrams  
DOCKET NO.: 22-01727.001-R-1  
PARCEL NO.: 16-28-105-030

The parties of record before the Property Tax Appeal Board are Dana Abrams, 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:** \$54,819  
**IMPR.:** \$278,704  
**TOTAL:** \$333,523

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 is improved with a two-story dwelling of brick and wood siding exterior construction containing 3,469 square feet of living area. The dwelling was built in 2013. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached garage with 501 square feet of building area. The property has a 10,550 square foot site 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 improved with two-story dwellings that range in size from 3,143 to 3,579 square feet of living area. The homes were built from 2001 to 2008. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 390 to 506 square feet of building area. These properties have sites ranging in size from 8,908 to 10,550 square feet of land area. The

comparables have the same assessment neighborhood code as the subject and are located from approximately .01 to .27 of a mile from the subject property. The sales occurred from January 2021 to June 2022 for prices ranging from \$850,000 to \$940,000 or from \$237.50 to \$278.93 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$319,116.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$333,523. The subject's assessment reflects a market value of \$1,000,669 or \$288.46 per square foot of living area, land included, when using 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 three comparable sales improved with 1.5-story or 2-story dwellings of wood siding exterior construction that range in size from 3,170 to 3,441 square feet of living area. The homes were built in 2010 or 2017. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 418 to 529 square feet of building area. Comparable #1 also has an inground swimming pool. These properties have sites ranging in size from 8,500 to 26,570 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .36 to .74 of a mile from the subject property. The sales occurred from July 2021 to November 2022 for prices ranging from \$1,140,000 to \$1,375,000 or from \$354.04 to \$399.59 per square foot of living area, including land.

### **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 six comparable sales submitted by the parties to support their respective positions. The Board gives less weight to board of review comparable #1 due to the fact this property differs slightly from the subject in dwelling style, has a site that is approximately 16,020 square feet or 252% larger than the subject's site, and has an inground swimming pool, a feature the subject does not have. The Board finds the best evidence of market value to be the appellant's comparable sales and board of review comparable sales #2 and #3. These properties are similar to the subject in location, land area, style, relative age, and features. The homes range in size from 3,143 to 3,579 square feet of living area. The comparables sold for prices ranging from \$850,000 to \$1,178,000 or from \$237.50 to \$371.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,000,669 or \$288.46 per square foot of living area, including land, which is well within the range established by the best

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<sup>1</sup> Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not justified.

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

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