



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

APPELLANT: Bruce Glass  
DOCKET NO.: 22-01734.001-R-1  
PARCEL NO.: 16-33-408-008

The parties of record before the Property Tax Appeal Board are Bruce Glass, 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:** \$58,450  
**IMPR.:** \$122,936  
**TOTAL:** \$181,386

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 described as being improved with a one-story dwelling of brick exterior construction containing 2,763 square feet of above ground living area.<sup>1</sup> The dwelling was constructed in 1962 but has an effective construction date of 1969. Features of the home include a full unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 441 square feet of building area. The property is located in Deerfield, West Deerfield Township, Lake County.

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<sup>1</sup> The board of review submitted a copy of the subject's property record card disclosing the home was remodeled in 2003. Additionally, the property record card and the board of review grid analysis describes the subject dwelling as having 1,188 square feet of ground floor living area and 2,763 square feet of above ground living area, which indicates the home is a multi-level house.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story dwellings that range in size from 2,296 to 2,650 square feet of living area. The homes were built from 1961 to 1964. Each comparable has a basement, central air conditioning, 2½ bathrooms and a garage ranging in size from 440 to 546 square feet of building area. Three of the comparables have one fireplace. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .05 to .20 of a mile from the subject property. The sales occurred from August 2020 to April 2021 for prices ranging from \$370,000 to \$479,900 or from \$142.46 to \$209.02 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$149,187.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,386. The subject's assessment reflects a market value of \$544,212 or \$196.96 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 four comparable sales each with the same assessment neighborhood code as the subject and located from approximately .02 to .16 of a mile from the subject property. The comparables have sites ranging in size from 10,890 to 12,180 square feet of land area.<sup>3</sup> The comparables are improved with one-story or two-story dwellings of brick or brick and wood siding exterior construction that range in size from 2,144 to 3,620 square feet of above ground living area. The homes were built in 1962 and 1963 with comparables #2 and #4 having effective construction dates of 1972 and 1966, respectively. The comparables are reported to have basements ranging in size from 438 to 1,009 square feet with one being partially finished. Comparables #1 and #3 are further described as having a basement or lower level that is a slab. Each comparable has central air conditioning, 2½ or 3½ bathrooms, and an attached garage ranging in size from 440 to 735 square feet of building area. Three comparables have one fireplace. These properties sold from August 2020 to January 2022 for prices ranging from \$549,000 to \$685,000 or from \$189.23 to \$281.50 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 eight comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable sales #1 through #3 as these

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<sup>2</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.

<sup>3</sup> Neither the appellant nor the board of review provided evidence of the subject's site size.

properties sold in 2020, not as proximate in time to the assessment date as the best comparables in this record. The Board gives less weight to board of review comparable #4 due to differences from the subject in dwelling size, finished basement area, number of bathrooms, larger garage, and the fact the property sold in 2020, less proximate in time to the assessment date than the best sales in this record. The Board finds the best evidence of market value to be appellant's comparable sale #4 and board of review comparable sales #1, #2 and #3 as these comparables sold most proximate in time to the assessment date at issue and are relatively similar to the subject in location, age, dwelling size, and features. These four comparables sold for prices ranging from \$479,900 to \$639,000 or from \$209.02 to \$281.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$544,212 or \$196.96 per square foot of living area, including land, which is within the overall price range but below the range on a per square foot of living area basis as established by the best 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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