



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

APPELLANT: Amy Axford
DOCKET NO.: 23-01053.001-R-1
PARCEL NO.: 16-32-305-006

The parties of record before the Property Tax Appeal Board are Amy Axford, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$62,139
IMPR.: \$116,643
TOTAL: \$178,782

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 2023 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 two-story dwelling of brick exterior construction with 2,320 square feet of living area. The dwelling was constructed in 1962 and has an effective age of 1967. Features of the home include a basement with finished area, central air conditioning, and a 537 square foot garage. The property has a 12,000 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 improved with two-story dwellings of brick or frame exterior construction that range in size from 2,310 to 2,450 square feet of living area. The homes were constructed from 1927 to 1972 and have sites ranging in size from 9,000 to 18,180 square feet of land area. The appellant noted that comparable #3, which was constructed in 1927, was remodeled in 2021. Each comparable has a basement with one having

finished area, central air conditioning, and a garage ranging in size from 286 to 437 square feet of building area. Two of the properties also have a fireplace. The comparables are from 0.22 to 0.34 of a mile from the subject, while one comparable has the same assessment neighborhood code as the subject property. The sales occurred from September 2021 to August 2023 for prices ranging from \$535,000 to \$570,000 or from \$226.22 to \$244.59 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$178,782.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$198,473. The subject's assessment reflects a market value of \$595,479 or \$256.67 per square foot of living area, land included, when applying the statutory level of assessments of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on two comparable sales improved with two-story dwellings of brick or frame exterior construction that have 1,692 and 2,450 square feet of living area, respectively. The board of review's comparable #2 is the same as the appellant's comparable #3. The homes are 94 and 96 years old and each has a site with 7,600 and 18,180 square feet of land area. Each comparable has a full basement, central air conditioning, and a garage with 440 or 371 square feet of building area. One comparable also has a fireplace. The comparables have the same assessment neighborhood code as the subject and are located 0.58 and 0.34 of a mile from the subject property. The sales occurred in June 2023 and September 2021 for \$488,500 and \$570,000 or \$288.71 and \$232.65 per square foot of living area, including land, respectively. The board of review requested confirmation of the subject's total assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of four comparable sales for the Board's consideration, with one property being common to both parties. The Board gives less weight to the board of review's comparable #1, which is significantly smaller, in terms of square feet of living area, than the subject dwelling. The Board finds the best evidence of market value to be the remaining comparable sales, which are improved with dwellings that are relatively similar to the subject in style of construction, age, size, location and features, although adjustments to these comparables to account for differences in lot size and amenities, would be needed to make them more equivalent to the subject. These most similar comparables were constructed from 1927 to 1972, with the appellant comparable #3/board of review comparable #2 being remodeled in 2021,

¹ Section 1910.50(c)(1) of the Board's procedural rules 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 Section 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for the tax year 2023.

range in size from 2,310 to 2,450 square feet of living area and were sold from September 2021 to August 2023 for prices ranging from \$535,000 to \$570,000 or from \$226.22 to \$244.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$595,479 or \$256.67 per square foot of living area, land included, which falls above the range established by the best comparable sales. Based on this evidence and after considering appropriate adjustments, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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: _____

October 15, 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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