



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

APPELLANT: Justin Hirsch
DOCKET NO.: 23-01561.001-R-2
PARCEL NO.: 16-28-323-004

The parties of record before the Property Tax Appeal Board are Justin Hirsch, 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: \$57,478
IMPR.: \$406,978
TOTAL: \$464,456

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 is improved with a two-story dwelling of brick exterior construction that contains 4,774 square feet of living area. The dwelling was built in 2015 and is approximately 8 years old. Features of the home include a full basement, central air conditioning, two fireplaces, 4½ bathrooms, and an attached garage with 576 square feet of building area.¹ The property has a 14,850 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 4,036 to 4,436 square feet of living area. The homes range in age from 14

¹ The board of review submitted a copy of the subject's property record card describing the home as having a full basement with 2,519 square feet, an attic with 199 square feet of finished area, and two fireplace openings on one stack, which was not refuted by the appellant in rebuttal.

to 20 years old. Each comparable has a basement with one having finished area, central air conditioning, one fireplace, 3½ to 5 bathrooms, and a garage ranging in size from 651 to 768 square feet of building area. The comparables have sites ranging in size from 10,201 to 15,150 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .50 to .71 of a mile from the subject property. These properties sold from February 2021 to July 2021 for prices ranging from \$560,000 to \$1,225,000 or from \$126.24 to \$303.52 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to \$354,832.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$464,456. The subject's assessment reflects a market value of \$1,393,507 or \$291.90 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.²

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,922 to 5,105 square feet of living area. The homes range in age from 9 to 20 years old. Each comparable has a full basement with two having finished area, central air conditioning, one fireplace, 3½ or 5½ bathrooms, and a garage ranging in size from 651 to 726 square feet of building area. The comparables have sites ranging in size from 10,125 to 17,550 square feet of land area. These properties have the same neighborhood code as the subject property and are located from approximately .25 to .58 of a mile from the subject property. The sales occurred from November 2021 to July 2023 for prices ranging from \$1,375,000 to \$1,699,000 or from \$317.14 to \$433.20 per square foot off 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 parties submitted information on six comparable sales to support their respective positions. The comparables are relatively similar to the subject in location, style, age, size, and features. The Board finds, however, the best evidence of market value to be the board of review comparable sales as these properties sold more proximate in time to the assessment date than did the sales provided by the appellant. These three comparables sold for prices ranging from \$1,375,000 to \$1,699,000 or from \$317.14 to \$433.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,393,507 or \$291.90 per square foot

² 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 2023.

of living area, including land, which is within the overall total price range but is below the range on a per square foot of living area basis as established by the best comparable sales in this record. Less weight is given the appellant's comparables as the sales did not occur as proximate in time to the January 1, 2023, assessment date as the board of review comparables as well as the fact comparable #1 is an outlier with a price that is approximately 44% below the next lowest sale price on a per square foot of living area basis. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value 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: _____

November 19, 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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