



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

APPELLANT: John Moyer
DOCKET NO.: 23-01997.001-R-1
PARCEL NO.: 16-28-122-009

The parties of record before the Property Tax Appeal Board are John Moyer, the appellant, by attorney Kyle Gordon Kamego of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$39,768
IMPR.: \$89,846
TOTAL: \$129,614

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 one-story dwelling of brick exterior construction with 1,172 square feet of living area. The dwelling was constructed in 1959 and is approximately 64 years old. Features of the home include a lower level, central air conditioning, 1½ bathrooms and a 528 square foot garage. The property has an approximately 8,100 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 five comparable properties that have the same assessment neighborhood code as the subject and are located within .33 of a mile from the subject property. The comparables have sites that range in size from 8,100 to 12,320 square feet of land area. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 1,394 to 1,652 square feet of living area. The dwellings were built from 1956 to 1964. The

comparables each have a lower level, one of which also has a partial basement. Each comparable has central air conditioning, 2½ or 3 bathrooms and a garage ranging in size from 252 to 525 square feet of building area. Two comparables each have one or two fireplaces. The comparables sold from April 2021 to February 2023 for prices ranging from \$385,000 to \$488,000 or from \$233.05 to \$316.99 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$111,559, which would reflect a market value of \$334,710 or \$285.59 per square foot of living area, including land, when using 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 \$129,614. The subject's assessment reflects a market value of \$388,881 or \$331.81 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on two comparable properties that have the same assessment neighborhood code as the subject and are located within .30 of a mile from the subject property. The comparables have sites with 10,797 or 12,015 square feet of land area. The comparables are improved with one-story dwellings of brick exterior construction containing 1,308 and 1,344 square feet of living area that are 62 and 67 years old, respectively. The comparables each have a lower level, one of which has finished area. Each comparable has central air conditioning, 2½ or 3 bathrooms and either a 252 or a 440 square foot garage. Comparable #1 has a fireplace. The comparables sold in June 2022 and May 2023 for prices of \$566,000 and \$605,000 or for \$421.13 and \$462.54 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their larger dwelling sizes and/or their sale dates occurred in 2021, less proximate to the January 1, 2023 assessment date than the comparable sales submitted by the board of review.

The Board finds the best evidence of market value to be the two comparables submitted by the board of review, which sold more proximate to the assessment date at issue and they are overall

¹ 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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

more similar to the subject in location, dwelling size, design, age and some features. However, the Board finds both comparables are superior to the subject in site size, dwelling size and bathroom count. Additionally, board of review comparable #1 has a fireplace and lower level finish, unlike the subject. These differences suggest downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in June 2022 and May 2023 for prices of \$566,000 and \$605,000 or for \$421.13 and \$462.54 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$388,881 or \$331.81 per square foot of living area, including land, which is less than the two best comparable sales in the record, which appears to be logical given the subject's smaller site size, smaller dwelling size and fewer number of bathrooms. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds 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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