



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

APPELLANT: Ethan & Melissa Hafner
DOCKET NO.: 23-02108.001-R-1
PARCEL NO.: 16-29-210-022

The parties of record before the Property Tax Appeal Board are Ethan & Melissa Hafner, the appellants, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman in Chicago; 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: \$41,564
IMPR.: \$261,516
TOTAL: \$303,080

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of wood siding exterior construction with 3,448 square feet of living area. The dwelling is 19 years old. Features of the home include a full basement, that has finished area, central air conditioning, a fireplace and a 420 square foot garage. The property has a 7,700 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within .16 of a mile from the subject. The comparables have sites with 7,320 or 7,920 square feet of land area that are improved with 2-story dwellings of wood siding or brick exterior construction ranging in size from 3,456 to 3,755 square feet of living area. The dwellings are 19 or 22 years old. The comparables have full basements, two of which have finished area, central air conditioning, a

fireplace, and a garage ranging in size from 399 to 462 square feet of building area. The comparables sold from May 2022 to October 2023 for prices ranging from \$722,894 to \$810,000 or from \$192.52 to \$232.35 per square foot of living area, including land. The appellants included a brief critiquing the comparables. Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$303,080. The subject's assessment reflects a market value of \$909,331 or \$263.73 per square foot of living area, land included, when applying 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 four comparable sales located within .24 of a mile from the subject. The comparables have sites with 11,250 square feet of land area that are improved with 2-story dwellings of wood siding or brick exterior construction ranging in size from 3,360 to 3,665 square feet of living area. The dwellings range in age from 5 to 17 years old. The comparables have full basements, three of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 609 to 841 square feet of building area. The comparables sold from February 2022 to December 2023 for prices ranging from \$1,049,000 to \$1,399,000 or from \$312.20 to \$397.90 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1, as well as the board of review's comparables #3 and #4, due to their newer dwelling or their lack of finished basement area when compared to the subject. The Board finds the parties' remaining comparable sales have varying degrees of similarity and sold for prices ranging from \$722,894 to \$1,399,000 or from \$192.52 to \$397.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$909,331 or \$263.73 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not warranted.

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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ethan & Melissa Hafner, by attorney:
Steven Kandelman
Rieff Schramm Kanter & Guttman
100 North LaSalle St.
Suite 2300
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085