



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

APPELLANT: Daniel P. and Laura A. Bourbon  
DOCKET NO.: 23-02392.001-R-1  
PARCEL NO.: 16-29-407-016

The parties of record before the Property Tax Appeal Board are Daniel P and Laura A Bourbon, the appellants; 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:** \$52,818  
**IMPR.:** \$164,246  
**TOTAL:** \$217,064

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 parties appeared before the Property Tax Appeal Board for a hearing at the Lake County Board of Review Office in Waukegan pursuant to a prior written notice. Appearing were the appellants Daniel P. and Laura A. Bourbon and appearing on behalf of the Lake County Board of Review was Jack Perry, Mass Appraisal Specialist.

The subject property consists of a 2-story dwelling of wood siding exterior construction with 2,796 square feet of living area. The dwelling was constructed in 2001 and is approximately 22 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 532 square foot garage. The property has a 13,500 square foot site and is located in Deerfield, West Deerfield Township, Cook County.

The appellants contend assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four comparables

located within .63 of a mile from the subject. The comparables are described as 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,252 to 3,092 square feet of living area. The dwellings are 27 to 55 years old and have basements, three of which have finished area. Each comparable has central air conditioning, three comparables each have one fireplace and each comparable has a garage ranging in size from 260 to 660 square feet of building area. The comparables have improvement assessments ranging from \$126,222 to \$168,284 or from \$53.95 to \$59.59 per square foot of living area.

The appellants testified that the subject is a simple colonial style house with simple 5-12 pitch roof with square rooms and a square foundation and tried to find comparables with similar construction. The appellants testified the subject property is located within 50' from a railroad crossing. The appellants further argued that their taxes increased over 40% because the assessor utilized homes that are not located near the railroad tracks and are customized houses with brick fronts, more baths and finished basement that are superior to the subject. The appellants provided exterior and interior photographs for the subject and the comparables. The appellants' argued the 15% external obsolescence factor should also be applied to the improvement assessment. The appellants testified that none of the comparables are located near the railroad tracks similar to the subject.

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 \$226,181. The subject property has an improvement assessment of \$173,363 or \$62.00 per square foot of living area.

At the hearing, Perry stated that when any property throughout the county has external obsolescence it is factored into the land not the building and the appellants did not request a reduction in the land.<sup>1</sup> Perry further stated he has no problem with the appellants' comparables despite them being older homes located within different assessment neighborhood codes than the subject. Perry further indicated the appellants' improvement assessment request is significantly below the range of their own comparables. Perry requested a reduction in the subject's improvement assessment to \$58.74 which falls within the range of the appellants' comparables.

The appellants did not agree to the reduction. In response, the appellants stated they did not understand why the home was not being devalued for its location because when you are sitting inside the home you hear the noise from the trains and the windows rattle. Perry responded by saying the appellants' reduction request for the improvement assessment based on its location near a railroad track is a market value argument not an equity argument.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within .43 of a mile the subject. The comparables are described 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,744 to 2,976 square feet of living area. The dwellings are 19 to 24 years old and have full basements with

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<sup>1</sup> The Board finds the property record card submitted by the board of review indicates a negative 15% influence factor was applied to the subject's land assessment.

three having finished area.<sup>2</sup> Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 440 to 682 square feet of building area. The comparables have improvement assessments ranging from \$183,647 to \$217,225 or from \$66.93 to \$72.99 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants noted the subject is a typical standard colonial build with a 5-12 gable roof, a rectangular foundation straight up with no cutouts, standard square rooms with flat ceilings, no cathedral ceilings, 2-car garage and an unfinished basement. The appellants contend the board of review comparables are superior to the subject in terms of quality of construction and finishes. In support of this claim the appellants submitted pictures of the interior and exterior of the board of review comparables. Lastly, the appellant argued properties along the rail line and especially the grade crossings, typically do not increase in property value. This is based upon most of the teardowns in the township along the rail line have been rezoned and converted into townhomes instead of the single-family homes because they just don't sell.

### **Conclusion of Law**

The appellants contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds based on the evidence in the record a reduction in the subject's assessment is warranted.

The record contains eight equity comparables for the Board's consideration. The Board gives less weight to appellants' comparable #2 which is a significantly older dwelling and to appellant's comparable #3 which has a significantly smaller dwelling size when compared to the subject. The Board gives more weight to appellants' comparables #1 and #4 along with the board of review comparables which have varying degrees of similarity to the subject in age, dwelling size and features. The Board recognizes appellants' comparable #1 requires an upward adjustment for its older age when compared to the subject and the board of review comparables area superior to the subject in terms of quality of construction and finishes and require downward adjustments to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$145,452 to \$217,225 or from \$55.35 to \$72.99 per square foot of living area. The subject property's improvement assessment of \$173,363 or \$62.00 per square foot of living area falls within the range established by the best comparables in the record. However, the record indicates the board of review offered to reduce the subject's improvement assessment to \$164,246 or \$58.74 which is within the range established by the best comparables in the record. Therefore, after considering adjustments to the best comparables for differences when compared

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<sup>2</sup> In rebuttal the appellants submitted listing information and photographs on the board of review comparables that indicated board of review comparables #1 and #3 have finished basement area that was not reported by the board of review.

to the subject, the Board finds a reduction in the subject's assessment commensurate with the board of review's request is justified.

As a final note, the Board recognizes the appellants' premise that the subject's improvement value could be negatively impacted due to its proximity to the railroad tracks. However, the Board finds the appellants' argument with respect to the diminished value to the improvement is not supported. This type of argument mainly pertains to market value and the Board finds there is no credible market value evidence that would suggest the subject's reduced assessment is not reflective of market value.

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 21, 2025



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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