



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

APPELLANT: Robert S. & Stephanie Engelman, III  
DOCKET NO.: 23-02889.001-R-1  
PARCEL NO.: 16-28-318-004

The parties of record before the Property Tax Appeal Board are Robert S. & Stephanie Engelman, III, the appellants, by attorney Glenn Guttman, 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:** \$72,909  
**IMPR.:** \$350,086  
**TOTAL:** \$422,995

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 1-story dwelling of brick exterior construction with 3,916 square feet of living area.<sup>1</sup> The dwelling was constructed in 2006 and is approximately 17 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 620 square foot garage. The property has a 14,850 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 an appraisal estimating the subject property had a market value of \$805,000 as of October 29, 2020. The appraisal was prepared by Charles W. Corder, a Certified

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<sup>1</sup> The Board finds the best source of the subject's dwelling size and garage size was found in the appellants' appraisal report which contains a more detailed sketch of the subject property than presented in the subject's property record card presented by the board of review.

Residential Real Estate Appraiser. The appraisal was prepared for the lender/client, Diamond Residential Mortgage Corp in support of a refinance transaction. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales and two active listings located from 0.14 of a mile to 1.38 miles from the subject property. The comparables have varying degrees of similarity to the subject in location, age, design, dwelling size and other features. Three comparables sold from July to August 2020 for prices ranging from \$724,000 to \$815,000 or from \$166.93 to \$208.59 per square foot of living area, land included. Comparables #4 and #5 are listed for \$824,000 and \$849,900 or for \$220.47 and \$258.31 per square foot. After adjustments the appraiser arrived at adjusted sale prices of the comparables ranging from \$766,000 to \$885,200 and an opinion of market value for the subject of \$805,000.

In further support of the overvaluation argument, the appellants' submitted information on four comparable sales located from 0.14 of a mile to 1.49 miles from the subject property. Appellants' comparables #1 and #2 are the same properties as appraisal comparables #4 and #5, respectively. Three of the comparables have sites that range in size from 8,060 to 17,550 square feet of land area. Each comparable is improved with a 1-story dwelling of brick exterior construction ranging in size from 3,190 to 3,855 square feet of living area. The homes range in age from 21 to 58 years old. Each comparable has an unfinished basement, central air conditioning, one or four fireplaces and a garage ranging in size from 440 to 720 square feet of building area. The comparables sold from November 2020 to November 2023 for prices ranging from \$770,000 to \$950,000 or from \$199.74 to \$278.68 per square foot of living area, land included.

Based on this evidence, the appellants requested the subject's assessment be reduced to \$323,301 which equates to a market value of \$970,000 or \$247.70 per square foot of living area, land included when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$422,995. The subject's assessment reflects a market value of \$1,269,112 or \$324.08 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

The board of review critiqued the appellants' market value evidence asserting the appraisal has an effective date of October 29, 2020.

In support of its contention of the correct assessment the board of review submitted information on four comparables located from 0.13 of a mile to 1.16 miles from the subject property. The comparables have sites that range in size from 5,256 to 42,689 square feet of land area and are improved with 1-story dwellings of brick or wood siding exterior construction that range in size from 2,209 to 3,223 square feet of living area. The homes range in age from 27 to 74 years old. Three comparables have a basement with finished area and one comparable has no basement.

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<sup>2</sup> 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.

Each dwelling has central air conditioning, one or three fireplaces and a garage ranging in size from 286 to 576 square feet of building area. The comparables sold from March 2022 to November 2023 for prices ranging from \$640,018 to \$1,550,000 or from \$286.64 to \$480.92 per square foot of living area, land included.

The board of review also submitted comments contending each of its comparables sold within one year of the January 1, 2023 assessment date and noted the subject property is newer in age with a larger basement area than all of the board of review's comparable sales. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellants 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted an appraisal and the parties also submitted eight comparable sales for the Board's consideration. The Board finds the effective date of valuation for the subject as presented in the appraisal to be more than 24 months prior to the January 1, 2023 lien date at issue. As a result, little weight is given to the opinion of value for the subject as presented in the appraisal. The Board gives less weight to appellants' comparables #1 and #3 which sold in 2020 or 2021, less proximate to the assessment date at issue than other properties in the record. The Board gives less weight to board of review comparables #1 and #2 which differ from the subject in foundation type and/or dwelling size.

The Board finds the best evidence of market value to be appellants' comparables #2 and #3 along with board of review comparables #3 and #4 which sold proximate to the January 1, 2023 assessment date and more similar to the subject in design, dwelling size and some other features. However, these comparables present varying degrees of similarity to the subject in location, age and site size, relative to the subject, suggesting adjustments are needed to make these comparables more equivalent to the subject. These comparables sold from March 2022 to November 2023 for prices ranging from \$889,000 to \$1,550,000 or from \$276.16 to \$480.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,269,112 or \$324.08 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record and appears well supported given the subject's newer age than the best comparables in this record. On this limited record and after considering adjustments to the comparables for differences with 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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