



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

APPELLANT: Charles Trefz
DOCKET NO.: 23-03196.001-R-1
PARCEL NO.: 16-32-109-011

The parties of record before the Property Tax Appeal Board are Charles Trefz, the appellant; 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: \$49,711
IMPR.: \$131,459
TOTAL: \$181,170

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 2-story dwelling of brick exterior construction with 2,008 square feet of living area. The dwelling was constructed in 1964 and is approximately 59 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 336 square foot garage. The property has a 10,125 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 four offers to purchase the subject property.¹ The offers, three of which range in date from December 12, 2023 to January 13, 2024 and one of which is undated, are for prices ranging from \$385,000 to \$455,523.81. The appellant also submitted a brief contending the appellant has not accepted any offer to sell the subject property. The appellant asserted the

¹ The Board notes the appellant indicated a recent appraisal as the basis of the appeal, but did not submit any appraisal. However, the Board will consider the other market value evidence submitted by the appellant.

subject home has had no improvements since 2017. Based on this evidence, the appellant 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 \$181,170. The subject's assessment reflects a market value of \$543,564 or \$270.70 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on two comparable sales located on the same street as the subject and within 0.08 of a mile from the subject. The comparables have 10,275 square foot sites that are improved with 2-story homes of brick exterior construction with 2,130 or 2,251 square feet of living area. The dwellings are 59 years old. Each home has a basement, central air conditioning, a fireplace, and a 440 or a 462 square foot garage. The comparables sold in July 2021 and May 2022 for prices of \$607,000 and \$650,000 or \$284.98 and \$288.76 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables were renovated before sale. The appellant submitted listing information for comparable #1, describing a recent complete renovation of this property, together with a listing history indicating this property was listed in April 2019 for a price of \$425,000, listed for a reduced price of \$415,000 from May 2019 to July 2020, listed again for \$469,900 and \$489,900 in March 2022, and finally listed for \$650,000 in April 2022. The appellant argued comparable #1 was listed for a price of \$415,000 in July 2020 prior to its renovation and did not sell.

With regard to comparable #2, the appellant submitted a listing history indicating this property was listed for a price of \$320,000 in February 2021 and sold in March 2021 for a price of \$369,000. The property sold again in July 2021 for a price of \$607,000. The appellant argued this property sold out of a foreclosure for \$369,000 and sold again for considerably more after being renovated.

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. Adm. 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. Adm. 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.

As an initial matter, the appellant raised the issue of the two sales presented by the board of review being recently renovated properties unlike the subject. The appellant contended the

² Section 1910.50(c)(1) of the Board's procedural rules 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. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

subject property has not been recently renovated, which was not refuted by the board of review. The appellant also presented listing information for the board of review's comparables, which describes a recent complete renovation of comparable #1 but does not describe a recent renovation of comparable #2. Although comparable #2 sold for considerably more only a few months later, it is unclear from this record whether the prior transfers relied on by the appellant to show a renovation were arm's length sales that were indicative of market value. Thus, based on this evidence, the Board finds the appellant has demonstrated the subject property has not been recently renovated and that comparable #1 had a recent complete renovation.

The record contains four offers to purchase the subject presented by the appellant and two comparable sales presented by the board of review for the Board's consideration. The Board gives less weight to the offers presented by the appellant as offers are less likely to be indicative of market value than actual sales.

The Board finds the best evidence of market value to be the board of review's comparables, which are similar to the subject in dwelling size, age, location, site size, and most features, although these comparables have slightly larger garages than the subject and one comparable was recently renovated, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. The comparables sold for prices of \$607,000 and \$650,000 or \$284.98 and \$288.76 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$543,564 or \$270.70 per square foot of living area, including land, which is below the two best comparable sales in the record and appears to be supported after considering appropriate adjustments to these comparables for differences from the subject. Based on this evidence, 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: _____

October 15, 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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