



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

APPELLANT: Michael Bleser
DOCKET NO.: 24-00635.001-R-1
PARCEL NO.: 16-33-205-016

The parties of record before the Property Tax Appeal Board are Michael Bleser, the appellant, by attorney Robert Rosenfeld, 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 **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: \$71,995
IMPR.: \$140,861
TOTAL: \$212,856

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 2024 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 frame and brick exterior construction with 2,738 square feet of living area. The dwelling is approximately 59 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 462 square foot garage. The property has an approximately 14,874 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 four comparable sales located within 0.38 of a mile from the subject property. The comparables have sites that range in size from 15,660 to 17,440 square feet of land area and are improved with 2-story dwellings of brick and frame exterior construction ranging in size from 2,127 to 3,252 square feet of living area. The dwellings range in age from 58 to 63 years old. Each comparable has a basement, two of which have finished

area. Each dwelling has central air conditioning, one or two fireplaces and a 462 or 484 square foot garage. The properties sold from June 2022 to June 2023 for prices ranging from \$532,000 to \$762,500 or from \$221.40 to \$250.12 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$212,856 which reflects a market value of \$638,632 or \$233.25 per square foot of living area, land included, when applying 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 \$234,719. The subject's assessment reflects a market value of \$704,227 or \$257.21 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 three comparable sales located within 0.38 of a mile from the subject property. Board of review comparable #3 is the same property as the appellant's comparable #4. The comparables have sites that range in size from 15,606 to 16,500 square feet of land area and are improved with 2-story dwellings of brick exterior construction ranging in size from 2,058 to 3,264 square feet of living area. The homes are from 58 to 64 years old. Each comparable has a basement, two of which have finished area. Each dwelling has central air conditioning, one fireplace and a 462 square foot garage. The properties sold from June to October 2023 for prices ranging from \$532,000 to \$905,000 or from \$250.12 to \$277.27 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparables #1 and #4 along with board of review comparables #1 and #3, including the common property, which have finished basement area in contrast to the subject's unfinished basement.

The Board finds the best evidence of market value to be appellant comparables #2 and #3 and board of review comparable #2 which are more similar to the subject in location, age, design and some features. However, each of these best comparables has a larger site size and larger dwelling size when compared to the subject, suggesting downward adjustments are needed to make these properties more equivalent to the subject. These best comparables sold from June

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 2024.

2022 to August 2023 for prices ranging from \$675,000 to \$905,000 or from \$225.90 to \$277.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$704,227 or \$257.21 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, after considering adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment, commensurate with the request, is warranted.

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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