



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

APPELLANT: Paul Flamm
DOCKET NO.: 24-01253.001-R-1
PARCEL NO.: 16-32-107-008

The parties of record before the Property Tax Appeal Board are Paul Flamm, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$56,116
IMPR.: \$265,826
TOTAL: \$321,942

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 brick exterior construction with 3,890 square feet of living area. The dwelling was constructed in 2008 and is approximately 16 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 664 square foot garage. The property has a 12,075 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 three comparable sales located within 0.84 of a mile from the subject. Two comparables have a 9,000 or a 16,200 square foot site. The comparables are improved with 2-story homes of brick or Dryvit exterior construction ranging in size from 3,256 to 4,270 square feet of living area. The dwellings were built from 2004 to 2009. Each home has a basement, one of which has finished area, central air conditioning, one or two fireplaces, and a

garage ranging in size from 550 to 619 square feet of building area. The comparables sold in October 2022 and May 2023 for prices ranging from \$800,000 to \$1,000,000 or from \$220.14 to \$245.70 per square foot of living area, including land. 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 \$321,942. The subject's assessment reflects a market value of \$965,923 or \$248.31 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 0.69 of a mile from the subject. Comparable #2 is the same sale as the appellant's comparable #3. The parcels range in size from 8,208 to 11,739 square feet of land area and are improved with 2-story homes of brick, wood siding, or vinyl siding exterior construction ranging in size from 2,914 to 4,136 square feet of living area. The homes are 19 or 68 years old with comparable #3 having an effective age of 16 years old. Each home has a basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 440 to 737 square feet of building area. The comparables sold in January and May 2023 for prices ranging from \$800,000 to \$1,160,000 or from \$245.70 to \$291.70 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 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of five comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which sold in 2022, less proximate in time to the assessment date, and to the board of review's comparable #3, which is a substantially smaller home than the subject.

The Board finds the best evidence of market value to be the appellant's comparable #2, the appellant's comparable #3/board of review's comparable #2, and the board of review's comparable #1, which sold more proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, site size, and most features, although one comparable lacks basement finish that is a feature of the subject, suggesting an upward adjustment to this comparable would be needed to make it more equivalent to the subject. These most similar

¹ 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. Admin. 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 2024.

comparables sold for prices ranging from \$800,000 to \$1,160,000 or from \$220.14 to \$280.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$965,923 or \$248.31 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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: _____

December 23, 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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