



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

APPELLANT: Denis Murphy
DOCKET NO.: 24-02099.001-R-1
PARCEL NO.: 16-32-116-021

The parties of record before the Property Tax Appeal Board are Denis Murphy, the appellant, by attorney Arden Edelcup of Tax Appeals Lake County in Lake Zurich; 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: \$48,561
IMPR.: \$103,183
TOTAL: \$151,744

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 one-story, split-level dwelling of brick and frame exterior construction with 1,836 square feet of living area. The dwelling was constructed in 1958 and is approximately 66 years old. The dwelling has an effective year built of 1977 due to remodeling in 2015. Features of the home include a basement/lower level with finished area, central air conditioning and a garage with 264 square feet of building area. The property has a 9,000 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within .52 of a mile from the subject property. The comparables are improved with one-story, split-level dwellings of frame or brick and frame exterior construction ranging in size from

1,886 to 2,084 square feet of living area. The dwellings were built from 1956 to 1958 and have effective years-built ranging from 1975 to 1977. The comparables each have a basement/lower level, three of which have finished area. Each comparable has central air conditioning and a garage ranging in size from 264 to 468 square feet of building area. The comparables have improvement assessments that range from \$88,099 to \$105,981 or from \$42.89 to \$56.19 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$102,149 or \$55.64 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$167,906. The subject has an improvement assessment of \$119,345 or \$65.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located within .36 of a mile from the subject property. The comparables are improved with one-story dwellings of brick or frame exterior construction ranging in size from 1,824 to 1,893 square feet of living area. The dwellings are 67 or 68 years old. Comparable #1 reportedly has no basement area but has basement finish, comparable #2 has basement area with no finish and comparable #3 has no basement area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 397 to 934 square feet of building area. The comparables have improvement assessments that range from \$115,010 to \$124,050 or from \$62.02 to \$68.01 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

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

The parties submitted seven equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #3 due to their larger dwelling sizes and lack of a basement/lower level with finished area, when compared to the subject. The Board has given reduced weight to the board of review comparables which were not reported to be split-level designs, like the subject and/or they lack a basement/lower level with finished area, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #4, which are split-level dwellings that have basement/lower levels with finished area, like the subject and are overall most similar to the subject dwelling in size, age/effective age and most features. These two comparables have improvement assessments \$102,147 and \$105,981 or \$54.16 and \$56.19 per square foot of living area, respectively. The subject property's

improvement assessment of \$119,345 or \$65.00 per square foot of living area falls above the two best comparables in the record both in terms of total improvement assessment and on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment 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

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:

February 17, 2026



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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