



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

APPELLANT: Barry Silver
DOCKET NO.: 24-02226.001-R-1
PARCEL NO.: 16-29-108-036

The parties of record before the Property Tax Appeal Board are Barry Silver, the appellant, by Ronald Kingsley, attorney-at-law of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, 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: \$53,459
IMPR.: \$210,572
TOTAL: \$264,031

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 is improved with a two-story dwelling of brick exterior construction that contains 3,452 square feet of living area. The dwelling was constructed in 1988 and is approximately 36 years old. Features of the property include a full basement with a 1,759 square foot recreation room, central air conditioning, one fireplace, 3½ bathrooms, and an attached garage with 528 square feet of building area.¹ The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables improved with two-story dwellings of wood frame exterior construction that range

¹ The Board finds the best descriptive evidence for the subject property was provided by the board of review that included a copy of the subject's property record card.

in size from 3,319 to 3,608 square feet of living area. The dwellings are from 36 to 74 years old. Each comparable has a basement, central air conditioning, one fireplace, and a garage ranging in size from 400 to 713 square feet of building area. The comparables have 2½, 3½ or 4½ bathrooms. The comparables have the same assessment neighborhood code as the subject property and are located from .04 to .81 of a mile from the subject property. These properties have improvement assessments ranging from \$177,453 to \$219,498 or from \$53.47 to \$63.51 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$202,909.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$273,225. The subject property has an improvement assessment of \$219,766 or \$63.66 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 improved with two-story dwellings of brick exterior construction that range in size from 2,888 to 3,729 square feet of living area. The homes are from 30 to 39 years old. Each property has a full basement with two having finished area, central air conditioning, one fireplace, and a garage ranging in size from 440 to 722 square feet of building area. The comparables have 2½, 3½ or 4 bathrooms. These properties have the same assessment neighborhood code as the subject property and are located from .06 to .28 of a mile from the subject property. The comparables have improvement assessments ranging from \$191,061 to \$221,480 or from \$59.39 to \$71.05 per square foot of living area.

Conclusion of Law

The appellant 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 information on eleven equity comparables with the same assessment neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #8 due to differences from the subject property in age being approximately 38 years older than the subject dwelling. The Board gives less weight to the board of review comparables as these properties are improved with homes that are not as similar to the subject in dwelling size than the remaining comparables submitted by the appellant. The Board finds the best evidence of assessment equity to be appellant's comparables #1 through #7 that are improved with dwellings that range in size from 3,319 to 3,608 square feet of living area and in age from 36 to 40 years old. The comparables have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property. The appellant did not disclose that the comparables have finished basement area, unlike the subject, suggesting upward adjustments to the comparables for this possible difference may be appropriate. Five comparables have one less bathroom than the subject, indicating upward adjustments to the comparables would be appropriate to make them

more equivalent to the subject property for this difference. Conversely, two comparables have one more bathroom than the subject and two comparables have significantly larger garages than the subject suggesting downward adjustments to the comparables for these differences would be appropriate. These comparables have improvement assessments that range from \$177,453 to \$219,498 or from \$53.47 to \$63.51 per square foot of living area. The subject's improvement assessment of \$219,766 or \$63.66 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

March 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Barry Silver, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085