



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

APPELLANT: Beverly Didomenico
DOCKET NO.: 24-02227.001-R-1
PARCEL NO.: 16-29-110-059

The parties of record before the Property Tax Appeal Board are Beverly Didomenico, 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 **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: \$43,166
IMPR.: \$113,406
TOTAL: \$156,572

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 1.75-story dwelling of brick exterior construction containing 1,897 square feet of living area. The dwelling was constructed in 1951 and is approximately 73 years old. Features of the property include an unfinished basement, central air conditioning, one fireplace, 2½ bathrooms and an attached garage with 360 square feet of building area. The property has a 9,000 square foot site 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 nine equity comparables improved with 1.75 story dwellings of wood frame construction that range in size from 1,617 to 2,161 square feet of living area. The homes are from 71 to 100 years old. Each property has a basement. Seven comparables have central air conditioning. Eight comparables

each have one fireplace. Eight comparables have a garage ranging in size from 273 to 576 square feet of building. The comparables have 1, 1½ or 2 bathrooms. The comparables have the same assessment neighborhood code as the subject property and are located from .04 to .47 of a mile from the subject property. Their improvement assessments range from \$66,688 to \$127,042 or from \$41.24 to \$60.81 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$108,603.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$156,572. The subject property has an improvement assessment of \$113,406 or \$59.78 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with 1.5-story or 2-story dwellings of brick or wood siding exterior construction that range in size from 1,936 to 2,194 square feet of living area. The homes are from 64 to 74 years old. Each property has an unfinished basement, one or two fireplaces, 1½ to 2½ bathrooms, and a garage ranging in size from 418 to 441 square feet of building area. Three comparables have central air conditioning. These properties have the same assessment neighborhood code as the subject property and are located from approximately .04 to .45 of a mile from the subject property. Their improvement assessments range from \$122,378 to \$140,455 or from \$59.80 to \$64.02 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on thirteen 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 comparables #1, #3, #6, #7 and #9 due to differences from the subject in age, size, and/or lack of central air conditioning and/or garage, which are features of the subject property. The Board gives less weight to board of review comparables #1 and #4 due to differences from the subject in dwelling size and the fact comparable #4 has no central air conditioning, unlike the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #4, #5 and #8 along with board of review comparables #2 and #3 that range in size from 1,736 to 2,089 square feet of living area and in age from 64 to 75 years old. These properties have similar features as the subject property and improvement assessments that range from \$103,677 to \$127,402 or from \$57.45 to \$63.21 per square foot of living area. The subject's improvement assessment of \$113,406 or \$59.78 per square foot of living area falls within the range established by the best comparables in this record demonstrating the property is being equitably assessed. Based on this record the Board finds the appellant did not demonstrate with clear and convincing

evidence that the subject's improvement was inequitably assessed and 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:

April 21, 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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