



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

APPELLANT: Susan Ulman
DOCKET NO.: 24-02733.001-R-1
PARCEL NO.: 16-32-319-009

The parties of record before the Property Tax Appeal Board are Susan Ulman, the appellant, by attorney Glenn Guttman, of Rieff Schramm Kanter & Guttman in Chicago; 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: \$55,252
IMPR.: \$143,875
TOTAL: \$199,127

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 2,888 square feet of living area. The dwelling was constructed in 1973 and is approximately 51 years old. Features of the home include a basement, central air conditioning, a fireplace and a 440 square foot garage. The property has an approximately 10,800 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 from .06 to .31 of a mile from the subject property. Two comparables have sites with 9,410 to 10,880 square feet of land area and are improved with 2-story dwellings of brick exterior construction with 2,888 or 2,892 square feet of living area. The dwellings were built from 1972 to 1974. Each comparable has a basement, central air conditioning, a fireplace and a 440 square foot garage. The properties sold

from August 2022 to May 2024 for prices ranging from \$460,000 to \$525,000 or from \$159.28 to \$181.79 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$164,907 which reflects a market value of \$494,771 or \$171.32 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 \$199,127. The subject's assessment reflects a market value of \$597,441 or \$206.87 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

The board of review submitted a copy of the appellant's grid analysis asserting appellant comparable #1 backs up to a major thoroughfare, appellant comparable #2 sold 16 months prior to the January 1, 2024 assessment date and that the appellant's comparable #3 was not listed in the Multiple Listing Service.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from .08 to .22 of a mile from the subject property. The comparables have sites that range in size from 9,600 to 16,200 square feet of land area and are improved with 2-story dwellings of brick exterior construction ranging in size from 2,635 to 3,013 square feet of living area. The homes were built from 1966 to 1977. Each comparable has a basement, central air conditioning, and a garage ranging in size from 440 to 600 square feet of building area. Three homes each have a fireplace. The properties sold from June 2023 to September 2024 for prices ranging from \$700,000 to \$819,000 or from \$232.40 to \$283.59 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to appellant comparable #2 which sold in 2022, less proximate to the January 1, 2024 assessment date than other properties in the record. The board also gives less weight to board of review comparables #3 and #4 which have basement finished area, unlike the subject.

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.

The Board finds the best evidence of market value to be appellant comparables #1 and #3 and board of review comparables #1 and #2 which are more similar to the subject in location, design, dwelling size, and basement area. These comparables sold from February 2023 to September 2024 for prices ranging from \$460,000 to \$780,000 or from \$159.28 to \$263.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$597,440 or \$206.87 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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:

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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