



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

APPELLANT: Steven Kandelman  
DOCKET NO.: 24-02814.001-R-1  
PARCEL NO.: 16-34-106-033

The parties of record before the Property Tax Appeal Board are Steven Kandelman, the appellant, by attorney Steven Kandelman, 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:** \$85,800  
**IMPR.:** \$159,601  
**TOTAL:** \$245,401

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 2,644 square feet of living area. The dwelling was constructed in 1965 and is approximately 59 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 484 square foot garage.<sup>1</sup> The property has an approximately 20,197 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from .12 to .31 of a mile from the subject property. The comparables have sites that range in size from 13,220 to 19,350 square feet of land area and are improved with 2-story dwellings of brick or brick with wood siding

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<sup>1</sup> The board finds the property record card submitted by the board of review disclosed the subject has finished basement area which was not refuted by the appellant.

exterior construction ranging in size from 2,592 to 2,873 square feet of living area. The dwellings were built from 1964 to 1968. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 393 to 523 square feet of building area. The properties sold from February 2022 to August 2024 for prices ranging from \$538,250 to \$675,000 or from \$198.76 to \$234.95 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$187,511 which reflects a market value of \$562,589 or \$212.78 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 \$245,401. The subject's assessment reflects a market value of \$736,277 or \$278.47 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from .06 to .44 of a mile from the subject property. The comparables have sites that range in size from 9,053 to 13,854 square feet of land area and are improved with 1½ to 2-story dwellings of brick and wood siding exterior construction ranging in size from 2,518 to 2,943 square feet of living area. The homes were built from 1963 to 1965. Each comparable has a basement, one with finished area, two have central air conditioning, one to two fireplaces and a garage ranging in size from 420 to 572 square feet of building area. The properties sold from May 2023 to June 2024 for prices ranging from \$750,000 to \$1,051,000 or from \$291.35 to \$357.12 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney critiqued the board of review's comparables arguing the properties aren't valid comparables due to differences in style and updated features. The appellant submitted a Multiple Listing Service sheet for board of review comparable #3 that disclosed this home has been beautifully renovated and expanded.

### **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 comparables #1 and #2 which sold in 2022, less proximate to the January 1, 2024 assessment date than other properties in the record. The Board gives less weight to

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<sup>2</sup> 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.

board of review comparable #3 which sold considerably higher than the other comparables in the record due to its renovation and addition.

The Board finds the best evidence of market value to be the appellant comparables #3 and #4 and board of review comparables #1 and #2 which are more similar to the subject in location, age, dwelling size, and some features. However, these comparables lack finished basement area suggesting upward adjustments are necessary to make them more similar to the subject. These comparables sold from May 2023 to August 2024 for prices ranging from \$542,500 to \$775,000 or from \$208.11 to \$297.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$736,277 or \$278.47 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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COUNTY

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