FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: David Morrison
DOCKET NO.: 25-01046.001-R-2
PARCEL NO.: 16-28-301-002

The parties of record before the Property Tax Appeal Board are David Morrison, the appellant, by Kenneth D. Flaxman, of Attorney & Counsellor at Law 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:	$69,901
IMPR.:	$420,336
TOTAL:	$490,237

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 2025 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 wood siding exterior construction that contains 3,680 square feet of living area. The dwelling was constructed in 2012 and is approximately 13 years old. Features of the property include a 1,848 square foot basement with 1,386 square feet of finished area, central air conditioning, one fireplace, 3½ bathrooms and an attached garage with 1,080 square feet of building area. The property has a 12,090 square foot site 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 copies of the property record cards and completed the comparable sales grid analysis using four comparable sales. The comparables are composed of two-story dwellings of brick or stucco exterior construction that range in size from 3,224 to 5,036 square feet of living area. The homes were built from 2006 to 2009. The comparables have basements ranging in

size from 1,532 to 2,202 square feet with from 1,149 to 1,761 square feet of finished area. Each comparable has central air conditioning, one or two fireplaces and an attached 2-car or 3-car garage ranging in size from 420 to 942 square feet of building area. The comparables have three, four or six full bathrooms and one or two half bathrooms. These properties have sites ranging in size from 7,920 to 17,760 square feet of land area. The comparables have different neighborhood codes than the subject property and are located from .3 to .5 of a mile from the subject property. The sales occurred from May 2024 to April 2025 for prices ranging from $1,010,000 to $1,307,000 or from $259.53 to $334.72 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to $375,603, which would reflect a market value of $1,126,922 or $306.23 per square foot of living area when applying the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $490,237. The subject's assessment reflects a market value of $1,470,858 or $399.69 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

In support of its contention of the correct assessment the board of review submitted a copy of the subject's property record card and information on three comparable sales improved with two-story dwellings of wood siding or Dryvit exterior construction that range in size from 2,964 to 4,791 square feet of living area and are 5 or 12 years old. The comparables have basements that range in size from 1,482 to 2,240 square feet with from 992 to 1,940 square feet of finished area. Each comparable has central air conditioning, one or three fireplaces, and a garage that ranges in size from 484 to 895 square feet of building area. The comparables have 3½, 4½, or 5½ bathrooms. These properties have sites containing from 8,100 to 20,000 square feet of land. The comparables have the same neighborhood code as the subject property and are located from approximately .17 to .42 of a mile from the subject property. The sales occurred from July 2023 to September 2024 for prices ranging from $1,300,000 to $2,100,000 or from $433.20 to $438.60 per square foot of living area, land included.

In rebuttal, the appellant's counsel submitted copies of the property record cards associated with the board of review comparables #1 and #2, the MLS listing associated with board of review comparable #3, and comments critiquing the sales used by the board of review. Counsel asserted that board of review comparable #1 should not be considered comparable to the subject because the property has two additional bedrooms, two additional bathrooms, more above grade living area, a larger finished basement recreation room, two additional fireplaces and a much larger site. Counsel also asserted that the notes section of board of review comparable #1 stated there was "NO MLS" indicating the there was a lack of evidence of market exposure. The appellant's counsel submitted a copy of the Listing & Property History Report for board of review comparable #1 associated with a December 2012 sale of the property for $465,000.

With respect to board of review comparable #2 counsel argued this was the oldest sale submitted by either party, occurring in July 2023, almost one year prior to the next closest sale submitted by any party. Counsel also asserted the property record card for this comparable disclosed it has one more bedroom than the subject property. Furthermore, the appellant's counsel submitted a copy of the MLS Listing & Property History Report for the property referencing a March 2010

sale for a price of $310,000, with no reference to the July 2023 sale, indicating there was a lack of evidence of market exposure.

Appellant's counsel also submitted a copy of the MLS listing associated with board of review comparable #3 and argued that the comparable was significantly superior to the subject and is effectively high-end new construction. Counsel stated board of review comparable #3 sold with an extra upstairs bedroom (and another fifth bedroom below grade) as compared to the subject, has higher-end Dryvit exterior material versus the subject's wood siding, contains two additional full luxury baths, and has an age that is 8-years newer than the subject and is tantamount to new construction. The appellant's counsel further contends that the MLS listing and pictures for board of review comparable #3 further disclosed an ultra-high end luxury property with stunning finishes, the latest modernization and luxury-appointments, and premier finishing details. Counsel argued this comparable should receive little weight due to these differences from the subject property.

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 information on seven comparable sales to support their respective positions. The Board gives less weight to appellant's comparable #4 due to differences from the subject in dwelling size, being approximately 37% larger than the subject home. The Board gives less weight to board of review comparable #1 due to differences from the subject in dwelling size, being approximately 30% larger than the subject dwelling. The Board gives less weight to board of review comparable #3 due to differences from the subject in dwelling size, being approximately 19% smaller than the subject dwelling, differences from the subject in age and the superior features relative to the subject dwelling as pointed out by appellant's counsel and highlighted in the property's MLS listing.

Appellant's comparables #1 through #3 have varying degrees of similarity to the subject in size and features that would require adjustments to make them more equivalent to the subject property. Each comparable has a smaller site and a smaller garage than the subject property suggesting upward adjustments for these differences would be appropriate. Appellant's comparables #2 and #3 have less above grade living area than the subject, smaller basements than the subject, and less finished basement area than the subject indicating upward adjustments for these differences would be proper. Conversely, appellant's comparables #2 and #3 each have one more bathroom than the subject necessitating downward adjustments. These three comparables sold for prices ranging from $1,010,000 to $1,225,000 or from $313.28 to $334.72 per square foot of living area, including land.

Board of review comparable #2 is most like the subject in location, site size, age, dwelling size and most features. This property sold in July 2023, approximately 17 months prior to the

assessment date at issue, for a price of $1,699,000 or $433.20 per square foot of living area, including land. Although the appellant's counsel contends there was a lack of evidence regarding market exposure he did not refute the fact the property sold, which was also documented on the copy of the property record card submitted by the appellant for this comparable. The Board finds that board of review comparable sale #2 should be given consideration in establishing the market value for the subject property despite the date of sale due to its location and similarity to the subject property.

The subject's assessment reflects a market value of $1,470,858 or $399.69 per square foot of living area, including land, which is above the range established by the appellant's three best comparable sales and below the best sale presented by the board of review.

Based on this evidence, after considering the best comparable sales in this record and the appropriate adjustments to the comparables to make them more equivalent to the subject property, the Board finds the subject's assessment reflects the property's market value 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:

C E R T I F I C A T I O N

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: November 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 9-215 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

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