FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Deborah Diemer
DOCKET NO.: 25-01101.001-R-1
PARCEL NO.: 02-33-308-013

The parties of record before the Property Tax Appeal Board are Deborah Diemer, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:	$12,637
IMPR.:	$55,616
TOTAL:	$68,253

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 consists of a 1-story dwelling of wood siding exterior construction with 1,073 square feet of living area. The dwelling was constructed in 1957 and is approximately 68 years old. Features of the home include a 616 square foot garage. The property has an approximately 12,040 square foot site and is located in Lake Villa, Lake Villa 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 within .50 of a mile of the subject property. The comparables have sites that range in size from 7,150 to 12,380 square feet of land area and are improved with 1-story dwellings of wood siding or brick exterior construction ranging in size from 993 to 1,400 square feet of living area. The dwellings range in age from 49 to 95 years old. Each comparable has a garage ranging in size from 308 to 720

square feet of building area. Two comparables have a basement, two comparables have central air conditioning and two comparables each have a fireplace. The properties sold from November 2023 to May 2025 for prices ranging from $190,000 to $275,000 or from $190.00 to $206.45 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to $68,253 which reflects a market value of $204,779 or $190.85 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 $77,532. The subject's assessment reflects a market value of $232,619 or $216.79 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 2.00 to 2.90 miles of the subject property. The comparables have sites that range in size from 9,000 to 12,720 square feet of land area and are improved with 1-story dwellings of wood siding exterior construction ranging in size from 976 to 1,084 square feet of living area. The homes were 68 or 69 years old. Each comparable has central air conditioning and a garage ranging in size from 260 to 440 square feet of building area. The properties sold from May 2024 to June 2025 for prices ranging from $270,000 to $280,000 or from $254.43 to $276.64 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 and the board of review's comparables which are less similar to the subject in location, age, foundation type, dwelling size and /or central air conditioning, a feature the subject lacks.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #4 which are more similar to the subject in location, dwelling size, age, foundation type and other features. These comparables sold in November 2023 and June 2024 for prices of $190,000 and $205,000 or $190.00 and $206.45 per square foot of living area, including land. The subject's assessment reflects a market value of $232,619 or $216.79 per square foot of living area, including land, which falls above 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 not justified and a reduction in the subject's assessment is 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:

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

AGENCY

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