FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bruce Bloom
DOCKET NO.: 25-01152.001-R-1
PARCEL NO.: 16-28-117-010

The parties of record before the Property Tax Appeal Board are Bruce Bloom, 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:	$54,306
IMPR.:	$190,988
TOTAL:	$245,294

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 brick exterior construction containing 2,311 square feet of living area. The dwelling was constructed in 1962 and is approximately 63 years old. Features of the property include a 1,024 square foot basement with 768 square feet of finished area, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 440 square feet of building area. The property has a 10,125 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 information on seven comparable sales improved with 1.5-story or 2-story dwellings of wood frame construction that range in size from 1,875 to 2,478 square feet of living area. The dwellings are 61 to 71 years old. The comparables have basements containing from 837 to 1,262 square feet. Each property has one fireplace, a garage ranging in size from 264 to

528 square feet of building area, and 1½, 2, or 2½ bathrooms. Six of the comparable have central air conditioning. These properties have sites ranging in size from 7,562 to 12,689 square feet of land. The comparables have the same neighborhood code as the subject and are located from .07 to .48 of a mile from the subject property. The sales occurred from March 2023 to July 2025 for prices ranging from $499,000 to $825,000 or from $244.64 to $356.37 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to $189,483.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $245,294. The subject's assessment reflects a market value of $735,956 or $318.46 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 with comparable #3 being the same property as appellant's comparable #7. The subject's property record card disclosed the subject property was purchased in January 2023 for a price of $701,000. The property record card further indicated that the subject dwelling was built in 1962, was remodeled in 2022, and has an effective construction date of 1992.

The three comparables submitted by the board of review are improved with two-story dwellings of wood siding, vinyl siding or brick exterior construction and range in size from 1,952 to 2,315 square feet of living area. The comparables have basements ranging in size from 733 to 1,262 square feet with comparables #2 and #3 having 627 and 294 square feet of finished area, respectively. Each property has central air conditioning, one fireplace, 2½ or 3½ bathrooms, and a garage ranging in size from 420 to 476 square feet of building area. Comparables #1 and #3 have sites with 8,100 and 12,690 square feet of land, respectively. The comparables have the same neighborhood code as the subject and are located from .07 to .38 of a mile from the subject property. The sales occurred in July 2024 and March 2025 for prices ranging from $755,000 to $825,000 or from $356.37 to $387.33 per square foot of living area, including land.

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 nine comparable sales with one comparable being a duplicate to support their respective positions. The Board gives less weight to appellant's comparable sale #2 due to the fact the property sold in March 2023, not as proximate in time to the assessment date at issue as the remaining comparable in the record, and the property lacks central air conditioning, which is a feature of the subject property. The eight remaining comparables are similar to the subject in style, have the same neighborhood code as the subject, and are similar to the subject in chronological age. The record disclosed, however, the subject

was remodeled in 2022 resulting in an effective construction date of 1992 suggesting the comparables may need upward adjustments to make them more equivalent to the subject in age.. The comparables have varying degrees of similarity to the subject in features and would require adjustments to make them more equivalent to the subject property. These comparables sold from January 2024 to July 2025 for prices ranging from $499,000 to $825,000 or from $244.64 to $387.33 per square foot of living area, land included. Board of review comparables #2 and #3 have finished basement area, like the subject property, and sold for prices of $755,000 and $825,000 or for $386.78 and $356.37 per square foot of living area, land included, respectively. The common comparable submitted by the parties sold for $825,000 or $356.37 per square foot of living area, including land. The subject's assessment reflects a market value of $735,956 or $318.46 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, is well supported by the two comparables that have finished basement area like the subject property, and is below the price of the common comparable submitted by the parties, Based on this evidence, after considering the appropriate adjustments to the comparables for differences from the subject in features, the Board finds the subject’s total 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: October 20, 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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