FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Paul Lopata
DOCKET NO.: 25-01164.001-R-2
PARCEL NO.: 16-28-415-011

The parties of record before the Property Tax Appeal Board are Paul Lopata, 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:	$66,084
IMPR.:	$393,129
TOTAL:	$459,213

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 of a two-story dwelling of brick exterior construction containing 4,042 square feet of living area. The dwelling was constructed in 1997 and is approximately 28 years old. Features of the home include a full basement, central air conditioning, one fireplace, four bathrooms and an attached garage with 759 square feet of building area. The property has a 10,800 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 nine comparable sales improved with 1.75-story or 2-story dwellings of frame construction that range in size from 3,350 to 4,830 square feet of living area. The dwellings are from 30 to 63 years old. Each comparable has a basement with comparable #4 having 2,015 square feet of finished basement area, central air conditioning, one or three

fireplaces and a garage ranging in size from 462 to 810 square feet of building area. The comparables have 2½, 3, 3½, or 5½ bathrooms. Four comparables have sites ranging in size from 9,439 to 20,224 square feet of land; the appellant did not disclose the site sizes for comparables #3, #4, #7, #8 and #9. The comparables have different neighborhood codes than the subject property and are located from .47 of a mile to 1.43 miles from the subject property. The sales occurred from February 2024 to June 2025 for prices ranging from $811,000 to $1,075,000 or from $210.46 to $284.07 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to $320,633.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $459,213. The subject's assessment reflects a market value of $1,377,777 or $340.87 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 brick or wood siding exterior construction that have either 3,922 or 4,791 square feet of living area. The homes are 12 or 19 years old. Each property has a full basement with from 992 to 1,940 square feet of finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 673 to 895 square feet of building area. The comparables have 3½, 5 or 5½ bathrooms. These properties have sites ranging in size from 10,125 to 20,000 square feet of land. The comparables have the same neighborhood code as the subject and are located from .46 to .51 of a mile from the subject property. The sales occurred in July 2023 and September 2024 for prices ranging from $1,435,000 to $2,100,000 or from $365.88 to $438.32 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 twelve comparable sales to support their respective positions. The Board gives less weight to the appellant's comparables due to differences from the subject in dwelling size, age, and/or location. Additionally, the appellant did not provide the site sizes for comparables #3, #4,#7, #8 and #9 which detracts from the Board's ability to make a meaningful comparative analysis between the subject property and these properties. The Board gives less weight to board of review comparable #3 due to differences from the subject in dwelling size. The Board finds the best comparables in the record to be board of review comparables #1 and #2 that are similar to the subject in location, land area, age, dwelling size and most features. Each of the board of review comparables has finished basement area, unlike the subject, indicating each would require a downward adjustment to make the property more equivalent to the subject for this difference. These properties sold in September 2024 and July 2023 for prices of $1,435,000 and $1,699,000 or for $365.88 and $433.20 per square foot of

living area, including land, respectively. The subject's assessment reflects a market value of $1,377,777 or $340.87 per square foot of living area, including land, which is below the prices established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject 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

AGENCY

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