FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Rachel Kluge
DOCKET NO.: 25-01344.001-R-2
PARCEL NO.: 16-28-302-004

The parties of record before the Property Tax Appeal Board are Rachel Kluge, the appellant, by Kenneth D. Flaxman, 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:	$80,315
IMPR.:	$451,725
TOTAL:	$532,040

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 4,286 square feet of living area. The dwelling was constructed in 2005 and is approximately 20 years old. Features of the property include a 2,159 square foot basement with 1,400 square feet of finished area, central air conditioning, one fireplace, 4½ bathrooms and an attached garage with 651 square feet of building area. The property has a 12,690 square foot site located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity regarding the improvement assessment and overvaluation based on comparable sales as the bases of the appeal. In support of the assessment inequity argument the appellant submitted information on eight equity comparables improved with 1.5-story or 2-story dwellings with brick, masonry and brick, masonry and wood siding or masonry and dryvit exteriors that range in size from 3,334 to 5,656 square feet of living area.

The homes were built from 2001 to 2008. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 440 to 1,016 square feet of building area. The comparables also have 3, 4, or 5 full bathrooms and seven of the comparables have 1 or 2 half bathrooms. The comparables have the same neighborhood code as the subject property and are located from .07 to .7 of a mile from the subject property. The equity comparables have improvement assessments ranging from $139,819 to $364,527 or from $31.52 to $87.72 per square foot of living area. The appellant's counsel indicated the comparables have an average improvement assessment of $69.44 per square foot of living area. The appellant's counsel argued that applying the average improvement assessment to the subject property and adding the land assessment of $80,315 results value conclusion of $1,133, 802, which is appreciably lower than the subject's assessment value.

In support of the overvaluation argument the appellant submitted information of four comparable sales improved with two-story dwellings of brick exterior construction that range in size from 3,551 to 4,147 square feet of living area.[1] The homes were built in 2004. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, 3½ or 4½ bathrooms, and a garage that contains from 462 to 616 square feet of building area. The comparables have sites ranging in size from 7,700 to 9,900 square feet of land. The comparables are located from .25 to .40 of a mile from the subject property. The sales occurred from February 2022 to July 2024 for prices ranging from $722,894 to $1,100,000 or from $192.52 to $294.28 per square foot of living area, including land. The appellant's counsel explained that the average sales price of the comparables is $240.74 per square foot of living area. Counsel argued that applying the average sales price to the subject results in a market value of $1,031,812, which is lower than the subject's assessment market value of approximately $1,596,000.

Based on this evidence the appellant requested the subject's total assessment be reduced to $343,902.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $532,040. The subject property has an improvement assessment of $451,725 or $105.40 per square foot of living area. The subject's total assessment reflects a market value of $1,596,280 or $372.44 per square foot of living area, including land, when applying the statutory level of assessment of 33 1/3%.

In support of its contention that the property is equitably assessed the board of review submitted information on four equity comparables improved with two-story dwellings of brick, wood siding, or stucco exterior construction that range in size from 3,918 to 4,548 square feet of living area. The homes are from 17 to 21 years old. Each comparable has a full basement with finished area, central air conditioning, one or two fireplaces, a garage that ranges in size from 506 to 746 square feet of building area and 3½, 4½ or 5 bathrooms. The comparables have the same neighborhood code as the subject property and are located from .19 to .51 of a mile from the subject property. Their improvement assessments range from $425,892 to $485,020 or from $106.64 to $110.06 per square foot of living area.

[1] The comparable sales are numbered on the appellant's grid analysis as #9, #5, #6 and #7 and have been renumbered by the Board as #1, #2, #3 and #4, respectively, for purposes of clarity.

In support of the subject's market value, the board of review provided four comparable sales improved with two-story dwellings of brick, wood siding, vinyl siding or dryvit exteriors that contain 2,964 to 4,791 square feet of living area. The homes are 1 to 19 years old. The comparables have full basements with from 1,482 to 2,240 square feet of basement area that have from 1,000 to 1,940 square feet of finished area. Each property also has central air conditioning, one to three fireplaces, a garage ranging in size from 484 to 895 square feet of building area and 4½, 5 or 5½ bathrooms. The comparables have sites containing from 8,100 to 20,000 square feet of land. These properties have the same neighborhood code as the subject property and are located from .07 to .36 of a mile from the subject property. The sales occurred from March to September 2024 for prices ranging from $1,300,000 to $2,100,000 or from $365.88 to $470.15 per square foot of living area, including land.

In rebuttal the appellant's counsel critiqued the board of review comparables discussing differences in age, features and condition. The appellant's counsel also noted that the property record card for board of review comparable #2 indicated there was no MLS associated with the transaction, which calls into question the market exposure.

Conclusion of Law

The appellant contends in part assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The parties submitted information on twelve equity comparables that are similar to the subject in location, style and age to support their respective positions. The Board gives less weight to appellant's comparables #3 and #8 due to differences from the subject in dwelling size being approximately 22% smaller and 32% larger, respectively. The Board gives less weight to appellant's comparable #4 as the improvement assessment is an outlier that is approximately 54% lower than the next lowest comparable that is similar to the property in size and age. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #5, #6, and #7 as well as the board of review comparables. These comparables range in size from 3,877 to 4,701 square feet of living area and are from 17 to 22 years old. These properties have varying degrees of similarity to the subject in features. These comparables have improvement assessments that range from $296,123 to $485,020 or from $67.98 to $110.06 per square foot of living area. The subject's improvement assessment of $451,725 or $105.40 per square foot of living area is within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not warranted.

Alternatively, 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 eight comparable sales to support their respective positions. The Board gives less weight to appellant's comparables #3 and #4 as these properties sold in October 2023 and February 2022, respectively, not as proximate in time to the assessment date as the best sales in this record. The Board gives less weight to board of review comparables #3 and #4 due to differences from the subject in age and size. The Board gives most weight to appellant's comparables #1 and #2 as well as board of review comparables #1 and #2 that range in size from 3,551 to 4,791 square feet of living area and are from 12 to 21 years old. The comparables have varying degrees of similarity to the subject in features. The sales occurred from June 2024 to September 2024 for prices ranging from $1,045,000 to $2,100,000 or from $271.20 to $438.32 per square foot of living area, including land. Board of review comparables #1 and #2 have the same neighborhood code as the subject property, unlike appellant's comparables #1 and #2, which indicates these two properties are most like the subject in location. These two properties sold in September 2024 for prices of $1,435,000 and $2,100,000 or $365.88 and $438.32 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of $1,596,280 or $372.44 per square foot of living area, including land, which is within the range of the best comparables in this record and is bracketed by the two comparables most like the subject in location. Based on this evidence the Board finds the subject's assessment is reflective of the property's market value and a reduction in the subject's assessment on this basis 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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