



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Mark Silverberg  
DOCKET NO.: 20-04045.001-R-1  
PARCEL NO.: 16-29-414-017

The parties of record before the Property Tax Appeal Board are Mark Silverberg, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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:** \$37,258  
**IMPR.:** \$236,512  
**TOTAL:** \$273,770

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 2020 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 2-story dwelling of wood siding exterior construction with 3,040 square feet of living area. The dwelling was constructed in 2012. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a garage with 440 square feet of building area. The property has an approximately 8,050 square foot site and is 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 five comparable sales located within 0.57 of a mile from the subject, each of which has the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 7,840 to 16,570 square feet of land area. The comparables are improved with 2-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,534 to 3,644 square feet of living area. The

comparables were built from 1999 to 2007. Each comparable has a basement with two having finished area, central air conditioning, and a garage that ranges in size from 480 to 846 square feet of building area. Four comparables each have one fireplace. The properties sold from May 2019 to July 2020 for prices ranging from \$500,000 to \$940,000 or from \$159.74 to \$261.77 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$219,103 which reflects a market value of \$657,375 or \$216.24 per square foot of living area, land included, when using 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 \$273,770. The subject's assessment reflects a market value of \$822,379 or \$270.52 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located within 0.70 of a mile from the subject, three of which have the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 8,100 to 16,100 square feet of land area. The comparables are improved with 2-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 3,119 to 3,445 square feet of living area. The dwellings were built from 2004 to 2016. Each comparable has a basement with one having finished area, central air conditioning, one or two fireplaces, and a garage that ranges in size from 420 to 807 square feet of building area. Comparable #3 has an inground swimming pool. The properties sold from May to November 2020 for prices ranging from \$889,000 to \$1,017,500 or from \$281.54 to \$323.22 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **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 record contains ten suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables due to differences from the subject in age and/or dwelling size. The Board gives less weight to board of review comparable #3 which has an inground swimming pool, which is not a feature of the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #2, #4, and #5 which are similar to the subject in location, design, age, dwelling size and most features. The properties sold from May to November 2020 for prices ranging from \$889,000 to \$1,017,500 or from \$285.03 to \$323.22 per square foot of living area, land included. The subject's assessment reflects a market value of \$822,379 or \$270.52 per square foot of living

area, land included, which falls below the range of the best comparable sales in the record. Based on the record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not 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: \_\_\_\_\_

CERTIFICATION

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: September 19, 2023



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 9-125 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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COUNTY

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