



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

APPELLANT: Phillip Dlouhy  
DOCKET NO.: 21-00946.001-R-1  
PARCEL NO.: 15-25-402-019

The parties of record before the Property Tax Appeal Board are Phillip Dlouhy, 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:** \$78,021  
**IMPR.:** \$132,751  
**TOTAL:** \$210,772

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 2021 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 one-story dwelling of brick exterior construction with 2,929 square feet of living area. The dwelling was constructed in 1983. Features of the home include a basement, central air conditioning, a fireplace and a 530 square foot attached garage. The property has an approximately 42,718 square foot site and is located in Riverwoods, Vernon 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 that have the same assessment neighborhood code as the subject and are located from .21 to 1.16 miles from the subject property. The comparables have sites that range in size from 43,560 to 205,320 square feet of land area. The comparables are improved with one-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 2,734 to 3,790 square feet of

living area. The dwellings were built from 1955 to 1983 with comparable #4 having a reported effective age of 1964. One comparable has a crawl space foundation, two comparables have concrete slab foundations and two comparables have basements, one of which has finished area. Each comparable has central air conditioning and one to three fireplaces. Four comparables each have an attached garage ranging in size from 431 to 840 square feet of building area. Three comparables each have a detached garage ranging in size from 572 to 1,664 square feet of building area. Comparable #5 has a stable. The comparables sold from February 2020 to August 2021 for prices ranging from \$380,000 to \$650,000 or from \$129.21 to \$174.97 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$210,772. The subject's assessment reflects a market value of \$633,901 or \$216.42 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that have the same assessment neighborhood code as the subject and are located from .90 to 1.46 miles from the subject property. The comparables have sites that range in size from 36,590 to 90,914 square feet of land area. The comparables are improved with one-story dwellings of frame or brick exterior construction ranging in size from 2,365 to 3,302 square feet of living area. The dwellings were built from 1958 to 1996 with comparables #2 and #3 having reported effective ages of 1967 and 1973, respectively. Comparable #1 has a basement with finished area. Two comparables have central air conditioning. Each comparable has one or two fireplaces and an attached garage ranging in size from 440 to 966 square feet of building area. Comparable #2 has a barn. The comparables sold from September 2020 to May 2021 for prices ranging from \$510,000 to \$719,900 or from \$215.64 to \$238.01 per square foot of living area, including land. The board of review provided a copy of the sales declaration associated with the 2021 sale of comparable #1. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 eight suggested comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject, due to significant differences from the subject in location, site size, dwelling size, age and/or features. Nonetheless, the Board has given less weight to the appellant's comparable #1 which appears to be an outlier due to its considerably lower sale price of \$380,000 or \$129.21 per square foot of living area, including land when compared to the other sales in the record. The

Board has also given less weight to appellant's comparables #2, #4 and #5, as well as board of review comparables #1 and #2 which are less similar to the subject in location, site size, dwelling size and/or age. Furthermore, the appellant's comparable #5 has a stable and board of review comparable #2 has a barn, neither of which are features of the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3 and board of review comparable #3. These two comparables are relatively similar to the subject in location and dwelling size but have varying degrees of similarity to the subject in site size, age and features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in February and September 2020 for prices of \$435,000 and \$650,000 or for \$159.11 and \$238.01 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$633,901 or \$216.42 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no 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: \_\_\_\_\_

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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