



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

APPELLANT: Peter Jacobs
DOCKET NO.: 15-04038.001-R-1
PARCEL NO.: 16-29-309-027

The parties of record before the Property Tax Appeal Board are Peter Jacobs, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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: \$43,289
IMPR.: \$145,822
TOTAL: \$189,111

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 2015 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 two-story dwelling of brick construction with 2,434 square feet of living area. The dwelling was constructed in 1978. Features of the home include an unfinished basement, central air conditioning, one fireplace, 2½ bathrooms and an attached garage with 483 square feet of building area. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings of brick exterior construction that range in size from 2,375 to 2,586 square feet of living area. The dwellings were constructed in 1978. Each home has an unfinished basement, central air conditioning, 2½ bathrooms and an attached garage ranging in size from 483 to 515 square feet of building area. Two of the comparables have one

fireplace. These properties have improvement assessments ranging from \$104,930 to \$139,868 or from \$44.18 to \$54.44 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$123,898.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$189,111. The subject property has an improvement assessment of \$145,822 or \$59.91 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of brick exterior construction that each had 2,434 square feet of living area. Each home was constructed in 1978. Each comparable has an unfinished basement, central air conditioning, one fireplace, 2½ bathrooms and an attached garage with 483 square feet of living area. These properties had improvement assessments of \$145,822 and \$147,401 or \$59.91 and \$60.56 per square foot of living area. The board of review requested the assessment be sustained.

Conclusion of Law

The taxpayer contends 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.

The record contains seven comparable submitted by the parties that were similar to the subject property in location, age, size, style and features with the exception that appellant's comparable #1 had no fireplace. These comparables had improvement assessments that ranged from \$44.18 to \$60.56 per square foot of living area, with six having a relatively tight range from \$54.09 to \$60.56 per square foot of living area. The subject's improvement assessment of \$59.91 per square foot of living area falls within the range established by the comparables in this record and is equivalent to three of the seven comparables. 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 justified.

the session of the Board of Review at which assessments for the subsequent year 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 the subsequent year 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.

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.