



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

APPELLANT: Marissa Levy  
DOCKET NO.: 17-00938.001-R-1  
PARCEL NO.: 16-34-305-055

The parties of record before the Property Tax Appeal Board are Marissa Levy, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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:** \$53,189  
**IMPR.:** \$269,327  
**TOTAL:** \$322,516

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 2017 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 exterior construction with 4,952 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 707 square foot garage. The property has a 14,284 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellant through counsel contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on three suggested equity comparables located from .19 of a mile to .55 of a mile from the subject property. The comparables are in a different neighborhood code than the subject property. The comparables were improved with two-story dwellings with brick or wood siding exterior construction that range in size from 4,285 to 5,624 square feet of living area. The

dwellings were built in 1989 or 1999. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 713 to 997 square feet of building area. The comparables have improvement assessments that range from \$121,228 to \$204,051 or from \$21.56 to \$47.62 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$175,895 or \$35.52 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$322,516. The subject property has an improvement assessment of \$269,327 or \$54.39 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables located from .018 of a mile to .065 of a mile from the subject property. These comparables are also located on the same block as the subject property. The comparables were improved with two-story dwellings with brick exterior construction ranging in size from 4,053 to 4,332 square feet of living area.<sup>1</sup> The dwellings were built in 1992. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 631 to 825 square feet of building area. The comparables have improvement assessments that range from \$211,559 to \$245,103 or from \$52.20 to \$56.58 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

### **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 parties submitted seven suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables based on their location being outside of the subject's neighborhood.

The Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables are more similar in location, style, dwelling size, age and features when compared to the subject property. These comparables had improvement assessments that ranged from \$211,559 to \$245,103 or from \$52.20 to \$56.58 per square foot of living area. The subject's improvement assessment of \$269,327 or \$54.39 per square foot of living area falls above the range on the total improvement assessment but within the range on a price per square foot basis established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported given the subject's larger basement with more finished

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<sup>1</sup> The board of review noted that the subject property is the largest house in the neighborhood and has a larger basement with larger finished area than the comparables.

basement area. 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 constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: April 21, 2020



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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