



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

APPELLANT: Daniel Dorfman
DOCKET NO.: 17-03044.001-R-1
PARCEL NO.: 16-32-405-015

The parties of record before the Property Tax Appeal Board are Daniel Dorfman, 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: \$61,921
IMPR.: \$113,242
TOTAL: \$175,163

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 with wood-siding exterior that has 2,560 square feet of living area. The dwelling was built in 1961. The home features an unfinished basement, central air conditioning, a fireplace and a 452-square foot detached garage. The subject is located in Deerfield, West Deerfield Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted three equity comparables located within .49 of a mile of the subject and in the same assessment neighborhood as the subject as assigned by the local assessor. The comparables are described as two-story dwellings of wood-siding or brick exterior construction ranging in size from 2,234 to 2,515 square feet of living area. The dwellings each have a basement with one having finished area. The homes each have central air conditioning, 1 or 2

fireplaces and an attached garage containing either 441 or 500 square feet of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$95,675 or \$37.37 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 \$175,163. The subject has an improvement assessment of \$113,242 or \$44.24 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on eight equity comparables located within .066 of a mile of the subject and each located in the same assessment neighborhood as the subject as assigned by the local assessor. The comparables are described as two-story dwellings of wood-siding or brick exterior construction that range in size from 2,467 to 2,754 square feet of living area. The dwellings were built from 1960 to 1963. Each home has a basement with four having finished areas. The dwellings each have central air conditioning, six homes have 1 or 2 fireplaces and each comparable has a garage ranging in size from 252 to 576 square feet of building area. These properties have improvement assessments ranging from \$114,565 to \$127,011 or from \$44.57 to \$47.53 per square foot of living area. The board of review also submitted property record cards for the subject and its comparables. Based on this evidence, the board of review requested that the subject's improvement 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 eleven suggested equity comparables for the Board's consideration with varying degrees of similarity to the subject. These comparables are relatively similar to subject in location, design, age, size, and features, with the exception that appellant's comparable #2, along with board of review comparables #1, #4, #6 and #8 have finished basement area while subject does not, thus requiring downward adjustments for the finished area to make them more equivalent to the subject property. The parties' comparables have improvement assessments ranging from \$83,589 to \$127,011 or from \$35.77 to \$47.53 per square foot of living area. The subject's improvement assessment of \$113,242 or \$44.24 per square foot of living area falls within the range established by the best equity comparables contained in this record. After considering necessary adjustments to the comparables for differences such as finished basement area when compared to the subject, the Board finds the subject's assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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 taxation 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Daniel Dorfman, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085