



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

APPELLANT: Jerry Rubin  
DOCKET NO.: 17-03601.001-R-1  
PARCEL NO.: 16-34-308-006

The parties of record before the Property Tax Appeal Board are Jerry Rubin, 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:** \$58,625  
**IMPR.:** \$207,279  
**TOTAL:** \$265,904

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 4,278 square feet of living area. The dwelling was constructed in 1964. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces and a 460 square foot attached garage. The property has a 12,595 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within one mile from the subject property. The comparable parcels range in size from 12,180<sup>1</sup> to 20,079 square feet of land area that are improved with two-story dwellings of brick or stucco exterior construction that range in size from 3,262 to 4,077 square feet of living area. The homes were built in 1962 or

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<sup>1</sup> Appellant comparable #1 lot size obtained from property record card submitted by board of review.

1977. Each comparable has a basement with finished area, central air conditioning, one fireplace and an attached garage that range in size from 529 to 735 square feet of building area. The comparables sold from July 2015 to March 2017 for prices ranging from \$490,000 to \$670,000 or from \$135.36 to \$177.81 per square foot living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$226,976.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$265,904. The subject's assessment reflects a market value of \$802,124 or \$187.50 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% 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 located within 0.23 of a mile from the subject property. The comparable parcels range in size from 11,622 to 13,716 square feet of land area and are improved with two-story dwellings of brick exterior construction that range in size from 3,659 to 3,765 square feet of living area. The homes were built from 1984 to 1988. Each comparable has a basement, two with finished area; central air conditioning; one fireplace and an attached garage that range in size from 462 to 621 square feet of building area. The comparables sold from July 2015 to March 2017 for prices ranging from \$735,000 to \$855,000 or from \$199.87 to \$231.58 per square foot of living area, land included.

The board of review submitted property record cards for each of the appellant's comparables sales as well as for their submitted comparable sales. The board of review stated that sales in the subject's neighborhood had above ground living area that ranged from 1,814 to 2,738 which compares to the subject's dwelling size of 4,278 square feet. The board of review also made note that all of their comparable sales were located in the subject's city of Deerfield, while only one of the appellant's comparable sales was located in Deerfield and two were located in Highland Park.

The board of review further commented that the subject's effective age of 1981 is explained by a 2002 room addition. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 six comparables for the Board's consideration. The comparables have varying degrees of similarity to the subject in terms of age, location, site size, dwelling size and features. The Board gives least weight to the appellant's comparables #1 and #3 along with the board of review comparable #3 due to smaller dwelling size and/or 2015 sale date which is

considered less indicative of market value for the subject's January 1, 2017 assessment date. The Board finds the best evidence of market value to be the appellant's comparable #2 and board of review comparables #1 and #2 which are more similar in size and most features when compared to the subject. These most similar comparables sold from June 2016 to March 2017 for prices ranging from \$670,000 to \$855,000 or from \$164.34 to \$231.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$802,124 or \$187.50 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

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: May 26, 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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