



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

APPELLANT: Keith Brown
DOCKET NO.: 17-03734.001-R-1
PARCEL NO.: 16-28-110-009

The parties of record before the Property Tax Appeal Board are Keith Brown, 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: \$47,156
IMPR.: \$106,474
TOTAL: \$153,630

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 tri-level single family dwelling of brick exterior construction with 1,836 square feet of above ground living area. The dwelling was built in 1959. Features of the home include a finished basement with 650 square feet of living area, central air conditioning and an attached garage with 792 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 tri-level style dwellings with brick exteriors with either 1,707 or 2,050 square feet of above ground living area. The dwellings were built from 1958 to 1961. Two comparables have unfinished basements, one comparable has a finished lower level, each comparable has central air conditioning, two comparables have one fireplace each and each

property has an attached garage with either 529 or 550 square feet of building area. These properties have improvement assessments ranging from \$76,444 to \$96,451 or from \$44.78 to \$47.05 per square foot of above ground living area. The appellant requested the subject's improvement assessment be reduced to \$83,948.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$153,630. The subject property has an improvement assessment of \$106,474 or \$57.99 per square foot of above ground living area. In support of its contention of the correct assessment the board of review submitted information on eight equity comparables improved with tri-level style dwellings with brick exteriors that range in size from 1,704 to 1,886 square feet of above ground living area. The homes were built from 1956 to 1961. Four comparables have basements with one having finished area, each property has central air conditioning, five comparables have one fireplace each and each comparable has a garage ranging in size from 264 to 528 square feet of building area. The comparables have improvement assessments ranging from \$100,637 to \$116,689 or from \$54.46 to \$66.60 per square foot of above ground living area. The board of review requested the assessment be sustained.

Conclusion of Law

The appellant 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 eleven comparables submitted by the parties to support their respective positions. The comparables are similar to the subject in style, age, size and location. The comparables are similar to the subject in features with the exception each has a smaller garage than the subject, four comparables have no basement area unlike the subject dwelling, and five comparables have unfinished basements unlike the subject's finished basement. The differing features suggest an upward adjustment would be needed to the comparables to make them more equivalent to the subject property. Seven comparables have one fireplace each whereas the subject has no fireplace suggesting a downward adjustment would be needed to the comparables to make them more equivalent to the subject property. In total these properties have improvement assessments ranging from \$76,444 to \$116,689 or from \$44.78 to \$66.60 per square foot of above ground living area. The subject's improvement assessment of \$106,474 or \$57.99 per square foot of above ground living area falls within the range established by the comparables in this record and is well supported after considering the differing features of the comparables in relation to the subject property. 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.

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: June 16, 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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