



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

APPELLANT: Ted Lustig  
DOCKET NO.: 17-03832.001-R-1  
PARCEL NO.: 16-34-304-051

The parties of record before the Property Tax Appeal Board are Ted Lustig, 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:** \$68,424  
**IMPR.:** \$196,795  
**TOTAL:** \$265,219

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 one-story dwelling of brick exterior construction with 3,478 square feet of living area. The dwelling was constructed in 1985. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 572 square foot garage. The property has a 12,313 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within .08 of a mile from the subject and within the same neighborhood code as assigned to the subject by the assessor. The comparables consist of one-story dwellings of brick exterior construction which were each built in 1987. The homes range in size from 2,31 to 3,313 square feet of living area and feature partial basements, one of which

has 360 square feet of finished area. Each home has central air conditioning, a fireplace and a garage ranging in size from 504 to 529 square feet of building area. Comparable #2 has a 416 square foot inground pool. The comparables have improvement assessments ranging from \$110,431 to \$176,056 or from \$47.72 to \$53.14 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$265,219. The subject property has an improvement assessment of \$196,795 or \$56.58 per square foot of living area.

In response to the appellant's evidence, the board of review noted that the comparables' basements were "from 35.6% to 57.2% less" in size than the subject's basement.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables, where board of review comparable #3 was the same property as appellant's comparable #2. The comparables are located within .089 of a mile from the subject and within the same neighborhood code as assigned to the subject by the assessor. The comparables consist of one-story dwellings of brick exterior construction which were each built in 1987. The homes range in size from 2,789 to 3,423 square feet of living area and feature partial basements, one of which has 1,057 square feet of finished area. Each home has central air conditioning, a fireplace and a garage of either 506 or 575 square feet of building area. Comparables #1 and #3 each have inground pools of 768 and 416 square feet, respectively. The comparables have improvement assessments ranging from \$154,205 to \$197,459 or from \$53.14 to \$57.69 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 a total of five equity comparables, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board gives no weight to the criticism raised by the board of review concerning the substantial basement size differences between the subject and the appellant's comparables since the board of review comparables present similar substantial basement size differences.

Less weight has been given by the Board to appellant's comparable #3 as this dwelling is more than 1,000 square feet smaller than the subject dwelling of 3,478 square feet.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with the board of review comparables, where there is one common property presented. These four comparables are similar to the subject in location, design, age, and several features. These comparables had improvement assessments that ranged from \$154,205 to \$197,459 or from \$52.20 to \$57.69 per square foot of living area. The subject's improvement assessment of \$196,795 or \$56.58 per square foot of living area falls within the range established by the best comparables in this record and appears to be justified when giving due consideration to adjustments for differences in basement size and/or other amenities, such as finished basement area or pools. 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: July 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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