



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

APPELLANT: Karen Thomson  
DOCKET NO.: 17-03865.001-R-1  
PARCEL NO.: 16-29-102-003

The parties of record before the Property Tax Appeal Board are Karen Thomson, 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 **a reduction** 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:** \$62,914  
**IMPR.:** \$113,832  
**TOTAL:** \$176,746

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 wood siding exterior construction with 2,108 square feet of living area. The dwelling was constructed in 1950. Features of the home include an unfinished basement with 864 square feet of building area, one fireplace and an attached garage with 441 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 one 1.75-story dwelling and two 2-story dwellings with wood siding or brick exteriors that range in size from 2,321 to 2,459 square feet of living area. The dwellings were built from 1927 to 1939. Each home has an unfinished basement, central air conditioning, one or two fireplaces and an attached or detached garage ranging in size from 438 to 525 square

feet of building area. These properties have improvement assessments ranging from \$74,381 to \$119,874 or from \$31.99 to \$51.65 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$91,156.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$184,719. The subject property has an improvement assessment of \$121,805 or \$57.78 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables improved with two 1.75-story dwellings and four 2-story dwellings with wood siding or brick exteriors that range in size from 1,944 to 2,321 square feet of living area.<sup>1</sup> The homes were built from 1939 to 1958. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 240 to 572 square feet of building area. The comparables have improvement assessments ranging from \$106,609 to \$132,017 or from \$47.96 to \$60.17 per square foot of living area. Board of review comparable #3 is the same property as appellant's comparable #1. 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 evidence in the record supports a reduction to the subject's assessment.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #1, #2, #3, #5 and #6, which includes the common comparable submitted by the parties. These comparables are most similar to the subject in age or effective age as well as being similar to the dwelling in size and features with the exception each property has central air conditioning while the subject property does not, suggesting downward adjustments to the comparables would be appropriate. These properties have improvement assessments ranging from \$106,991 to \$132,017 or from \$51.65 to \$60.17 per square foot of living area. The subject's improvement assessment of \$121,805 or \$57.78 per square foot of living area falls within the range established by the best comparables in this record, however, the Board finds a slight reduction is justified to account for the fact the subject property has no central air conditioning. Less weight is given the remaining comparables provided by the parties due to differences from the subject dwelling in age or effective age. Based on this record the Board finds a reduction in the subject's assessment is justified.

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<sup>1</sup> Board of review comparables with PINs 16-29-110-042 and 16-29-110-049 were renumbered as comparables #5 and #6, respectively.

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



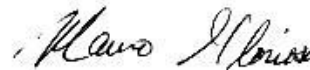
Member

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

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

APPELLANT

Karen Thomson, 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