



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

APPELLANT: Andrew Schwartz  
DOCKET NO.: 17-03948.001-R-1  
PARCEL NO.: 16-20-403-029

The parties of record before the Property Tax Appeal Board are Andrew Schwartz, 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:** \$60,950  
**IMPR.:** \$150,674  
**TOTAL:** \$211,624

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 3,214 square feet of living area. The dwelling was constructed in 1969. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 484 square foot garage. 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 located within the same assessment neighborhood as the subject and from .10 to .29 miles from the subject property. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 2,708 to 3,571 square feet of living area. The dwellings were built from 1966 to 1970. Each comparable has a basement with two having finished area, central air conditioning, a fireplace and a garage ranging in size from 484 to 552

square feet of building area. The comparables have improvement assessments that range from \$109,425 to \$145,392 or from \$38.77 to \$40.71 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$128,442 or \$39.96 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 \$211,624. The subject property has an improvement assessment of \$150,674 or \$46.88 per square foot of living area.

In response to the appeal, the board of review provided copies of the property record cards for appellant's comparables #2 and #3 each with a handwritten notation by an unknown party stating "2016 BOR reduction."

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables located within the same assessment neighborhood as the subject and from .03 to .08 of a mile from the subject property. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 2,837 to 3,193 square feet of living area. The dwellings were built from 1968 to 1970. Each comparable features a basement with two having finished area, central air conditioning, one fireplace and a garage ranging in size from 418 to 550 square feet of building area. The comparables have improvement assessments that range from \$138,268 to \$155,823 or from \$44.79 to \$49.87 per square foot of living area. Based on this evidence, the board of review requested the subject's 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 no reduction in the subject's assessment is warranted.

The parties submitted eleven suggested equity comparables for the Board's consideration. The Board finds all of the comparables are relatively similar to the subject in location, dwelling size, design and age, though seven of the comparables have unfinished basements requiring an upward adjustment to make them more equivalent to the subject which has a finished basement. The comparables have improvement assessments that range from \$109,425 to \$155,823 or from \$38.77 to \$49.87 per square foot of living area. The subject's improvement assessment of \$150,674 or \$46.88 per square foot of living area falls within the range established by the comparables in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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.

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 warranted.

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: December 15, 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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