



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

APPELLANT: Brian Klerman
DOCKET NO.: 17-04202.001-R-1
PARCEL NO.: 16-29-108-014

The parties of record before the Property Tax Appeal Board are Brian Klerman, the appellant, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman 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: \$43,529
IMPR.: \$152,740
TOTAL: \$196,269

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 2,373 square feet of living area. The dwelling was constructed in 1984. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 380 square foot attached garage. The property is located in Deerfield, West Deerfield 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 five equity comparables located within 0.15 of a mile from the subject property. The comparable sites are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,443 to 3,945 square feet of living area. The homes were built from 1940 to 1967. Each comparable has a basement, two with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 696 square feet of building area.

Comparable #1 has an inground swimming pool. The comparables have improvement assessments that range from \$114,505 to \$204,683 or from \$44.77 to \$54.52 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$162,677.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$196,269. The subject property has an improvement assessment of \$152,740 or \$64.37 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located 0.79 of a mile from the subject property. The comparable sites are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,287 to 2,413 square feet of living area. The homes were built from 1986 to 1993. Three comparables have a basement, one with finished area and one comparable has no basement. Each comparable has central air conditioning and a garage ranging in size from 441 to 576 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments that range from \$131,225 to \$208,943 or from \$57.38 to 86.59 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel asserted that location of a property is the main determinate of value and provided two maps showing proximity of the subject relative to the appellant's comparables and board of review comparables. The appellant's counsel stated that board of review comparables are inferior as they are not as close in proximity to the subject as the appellant's comparables.

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 nine comparables for the Board's consideration. The Board recognizes that the appellant's comparables are located on the subject's street, however, the Board gives little weight to these comparables due to their significantly different ages, dwelling sizes and/or finished basement feature when compared to the subject. The Board also give less weight to the board of review's comparable #1 and #4 which differ from the subject with either a finished or no basement. The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3 which are more similar to the subject in age, dwelling size, unfinished basement and most features. These comparables had improvement assessments of \$174,962 and \$183,087 or \$76.34 and \$76.86 per square foot of living area. The subject's improvement assessment of \$152,740 or \$64.37 per square foot of living area is below the two best comparables in this record. After considering adjustments to the comparables for differences with the subject, 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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