



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

APPELLANT: Greg Danzinger
DOCKET NO.: 18-01439.001-R-1
PARCEL NO.: 16-34-105-013

The parties of record before the Property Tax Appeal Board are Greg Danzinger, 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: \$76,038
IMPR.: \$180,598
TOTAL: \$256,636

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 2018 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 traditional style, two-story dwelling of brick and wood siding exterior construction with 3,446 square feet of living area. The dwelling was constructed in 1964 but has an effective age of 1979 due to new additions and remodeling that occurred from 2007 to 2016. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a garage containing 462 square feet of building area. The property has an 11,943 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of the inequity argument, the appellant submitted eight assessment comparables located in the same neighborhood as the subject property. The comparables consist of two-story dwellings of brick, vinyl or wood siding exterior construction that range in size

from 2,538 to 3,806 square feet of living area. The dwellings were constructed from 1966 to 1970. Comparables #1, #3 and #5 have effective ages of 1971, 1968 and 1968, respectively. Each comparable features a basement with two having finished area, one fireplace and a garage ranging in size from 441 to 528 square feet of building area. In addition, seven comparables have central air conditioning. The comparables have improvement assessments ranging from \$96,836 to \$167,426 or from \$35.47 to \$45.88 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$144,008.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$256,636. The subject property has an improvement assessment of \$180,598 or \$52.41 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards of four assessment comparables located in the same neighborhood as the subject property. The comparables consist of a two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,564 to 3,681 square feet of living area. The dwellings were constructed in either 1965 or 1968 and have effective ages ranging from 1978 to 1990 due to remodeling and/or additions. Each comparable features a basement with finished area, central air conditioning, one or two fireplaces and garage ranging in size from 462 to 616 square feet of building area. The comparables have improvement assessments ranging from \$194,756 to \$207,142 or from \$54.05 to \$57.49 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 12 suggested assessment comparables for the Board's consideration. The board gave less weight to the appellant's comparables, along with board of review comparable #5 which differ from the subject in dwelling size, effective age and/or lack a finished basement.

The Board finds the best evidence of assessment equity to be the board of review comparables #1, #2 and #3. These comparables are most similar to the subject in dwelling size, design, age/effective age and features. The comparables have improvement assessments that range from \$194,756 to \$207,142 or from \$54.05 to \$56.27 per square foot of living area. The subject property has an improvement assessment of \$180,598 or \$52.41 per square foot of living area, which falls below the range established by the most similar comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

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 no reduction in the subject's assessment is 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: September 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

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

APPELLANT

Greg Danzinger, by attorney:
Steven Kandelman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
Suite 2300
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085