



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

APPELLANT: Michael Resnick  
DOCKET NO.: 18-01443.001-R-1  
PARCEL NO.: 16-31-203-010

The parties of record before the Property Tax Appeal Board are Michael Resnick, the appellant, by attorney Glenn S. Guttman, 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:** \$59,681  
**IMPR.:** \$104,522  
**TOTAL:** \$164,203

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 tri-level dwelling of brick exterior construction with 2,361 square feet of above grade living area. The dwelling was constructed in 1972. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 462 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 four equity comparables located within .42 of a mile from the subject. The comparables are described as tri-level dwellings of brick exterior construction ranging in size from 2,198 to 2,517 square feet of above grade living area. The dwellings were built from 1965 to 1967. The comparables each have a basement with one having finished area; central air conditioning; a fireplace; and a garage that contains 441 or 462 square feet of building area. The comparables have improvement

assessments ranging from \$52,292 to \$97,340 or from \$20.95 to \$39.00 per square foot of above grade 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 \$164,203. The subject property has an improvement assessment of \$104,522 or \$44.27 per square foot of above grade living area.

The board of review argued that the appellant's comparable #1's lower assessment reflects the recent sale price due to its condition at the time of sale in March of 2017. The Multiple Listing Service sheet associated with the sale stated, "Opportunity knocks for rehabbers/investors or a homeowner who is willing to do cosmetic work and the home is being sold in "as is" condition."

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables located within .443 of a mile from the subject. The comparables are described as tri-level dwellings of brick exterior construction ranging in size from 2,320 to 2,452 square feet of living area. The dwellings were constructed from 1964 to 1969. The comparables have unfinished basements, central air conditioning, a fireplace and a garage with either 400 or 462 square feet of building area. The comparables have improvement assessments ranging from \$107,341 to \$117,561 or from \$45.95 to \$48.98 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 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 twelve equity comparables for the Board's consideration that are similar to the subject in location, design, age and features. The Board gave less weight to the appellant's comparables as they are less similar in dwelling size to the subject than the board of review comparables. In addition, one comparable has finished basement area unlike the subject. The Board gave most weight to the board of review comparables as they are most similar to the subject in dwelling size. They have improvement assessments ranging from \$107,341 to \$117,561 or from \$45.95 to \$48.98 per square foot of living area. The subject has an improvement assessment of \$104,522 or \$44.27 per square foot of living area, which falls below the range established by the best comparables in the record.

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:

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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