



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

APPELLANT: Jason Erlich  
DOCKET NO.: 18-01447.001-R-1  
PARCEL NO.: 16-33-412-018

The parties of record before the Property Tax Appeal Board are Jason Erlich, 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:** \$53,449  
**IMPR.:** \$184,155  
**TOTAL:** \$237,604

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 two-story dwelling of brick exterior construction with 3,346 square feet of living area. The dwelling was constructed in 1985. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 660 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 six equity comparables located from .07 to .30 of a mile from the subject. The comparables are described as two-story dwellings of brick exterior construction ranging in size from 3,322 to 3,781 square feet of living area. The dwellings were built from 1984 to 1986. The comparables each have an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 440 to 638 square feet of building area. The comparables have improvement assessments ranging

from \$125,829 to \$158,490 or from \$37.63 to \$45.65 per square foot of 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 \$237,604. The subject property has an improvement assessment of \$184,155 or \$55.04 per square foot of living area.

In support of the subject's assessment, the board of review submitted a copy of the Final Administrative Decision rendered by the Property Tax Appeal Board for the 2015 tax year in Docket No. 15-02439.001-R-1 in which the subject's assessment was reduced to \$214,123. The board of review explained that the tax year 2015 was the beginning of the general assessment period that runs through the 2018 tax year. The board of review contends the subject's assessment for the 2018 tax year reflects the assessment as established by the Property Tax Appeal Board's 2015 decision plus application of the 2016, 2017 and 2018 township equalization factors of 1.0643, 1.0393 and 1.0032, respectively, in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

In further support, the board of review submitted information on three equity comparables located from .024 to .151 of a mile from the subject. The comparables are described as two-story dwellings of brick exterior construction ranging in size from 3,342 to 3,376 square feet of living area. The dwellings were constructed in 1985. The comparables have basements, with one having finished area. Other features of each comparable include central air conditioning, one fireplace and a garage ranging in size from 440 to 506 square feet of building area. The comparables have improvement assessments ranging from \$182,690 to \$199,388 or from \$54.22 to \$59.31 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant submitted a copy of a Memorandum Order issued by the Circuit Court of the Nineteenth Judicial Circuit Lake County, Illinois in the matter of *Abtahi v. Property Tax Appeal Board*, 18 MR 1116, May 29, 2019. The appellant contends this Order stands for the proposition that allows for the review of evidence pertaining to any tax year within a quadrennial to be contested to the extent the taxpayer/appellant has presented adequate evidence of value to suggest that the assessment overvalues the property.

### **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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is not warranted.

As an initial point, the Property Tax Appeal Board finds that the circuit court order reference by the appellant is not precedent but is only controlling for that particular decision on administrative review before the circuit court.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-02439.001-R-1 in which a decision was issued reducing the subject's assessment to \$214,123. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2015 through 2018 tax years are in the same general assessment period and equalization factors of 1.0643, 1.0393 and 1.0032 were applied in West Deerfield Township in 2016, 2017 and 2018, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board finds if the assessment as established by decision for the 2015 tax year is carried forward through the 2018 tax year subject only to the equalization factors applied in 2016, 2017 and 2018, pursuant to the dictates of Section 16-185 of the Property Tax Code, the subject's assessment would be \$237,604 which reflects the board of review's final decision. The board of review requested the subject's assessment of \$237,604 be sustained, which appears appropriate when considering section 16-185 of the Property Tax Code.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains nine equity comparables submitted by the parties to support their respective positions that are relatively similar to the subject in location, dwelling, size, age, design and most features. These comparables have improvement assessments ranging from \$37.63 to \$59.31. The subject has an improvement assessment of \$55.04 per square foot of living area which falls within the range established by the comparables in the record.

For these reasons the Property Tax Appeal Board finds that 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: January 19, 2021



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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