



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

APPELLANT: Mark Chertow  
DOCKET NO.: 18-01895.001-R-1  
PARCEL NO.: 16-28-107-028

The parties of record before the Property Tax Appeal Board are Mark Chertow, 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:** \$60,530  
**IMPR.:** \$150,522  
**TOTAL:** \$211,052

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 2,546 square feet of living area. The dwelling was constructed in 1958. Features of the home include a basement with 296 square feet of finished area, central air conditioning, two fireplaces and a 483 square foot garage. The subject property features an 800 square foot inground swimming pool. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.36 of a mile from the subject property. The comparables are improved with two-story dwellings of brick exterior construction that range in size from 2,294 to 2,670 square feet of living area. The homes were built from 1957 to 1960. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a 440 square foot garage. The comparables sold from October 2016 to

April 2018 for prices ranging from \$470,000 to \$510,000 or from \$187.27 to \$211.01 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$170,627.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$211,052. The subject's assessment reflects a market value of \$638,005 or \$250.59 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales located within approximately 0.43 of a mile from the subject property where comparables #5 and #7 were the same properties as comparables #2 and #1, respectively. The comparables are improved with two-story dwellings of brick exterior construction that range in size from 1,950 to 2,511 square feet of living area. The homes were built from 1959 to 1966. Each of the comparables has a basement, one with finished area, central air conditioning, one fireplace and a garage ranging in size from 440 to 484 square feet of building area. The comparables sold from September 2016 to September 2018 for prices ranging from \$490,000 to \$650,000 or from \$240.94 to \$300.00 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 eight comparables for the Board's consideration, where two of the comparables were submitted twice by the board of review. The Board gave less weight to the appellant's comparable #1 along with board of review comparables #1 and #6 which have significantly smaller dwelling size when compared to the subject. The Board gave less weight to the appellant's comparable #2 and board of review comparable #4 which sold in 2016 and are less indicative of the subject's market value as of January 1, 2018. The Board finds the best evidence of market value to be appellant's comparable #3 along with board of review comparables #2 and #3 which are more similar to the subject in terms of location, age, design and dwelling size. These comparables differ from the subject with unfinished basements, compared to the subject's finished basement. They also lack an inground swimming pool, present in the subject improvements. These most similar comparables sold for prices ranging from \$510,000 to \$640,500 or from \$211.01 to \$277.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$638,005 or \$250.59 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for unfinished basements and lack of inground swimming pool, the Board finds the evidence in the record supports the subject's assessment and a reduction 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: 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

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