



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

APPELLANT: Robert Medica
DOCKET NO.: 18-01948.001-R-1
PARCEL NO.: 16-09-209-002

The parties of record before the Property Tax Appeal Board are Robert Medica, 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: \$96,734
IMPR.: \$163,897
TOTAL: \$260,631

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 2-story dwelling of brick exterior construction with 3,392 square feet of living area. The dwelling was constructed in 1961. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 600 square foot garage. The property is located in Lake Forest, West Deerfield Township, Lake County.

The appellant through counsel contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on three suggested equity comparables located in the same neighborhood and within 0.70 of a mile from the subject property. The comparables were improved with 2-story dwellings of brick or wood siding exterior construction that range in size from 3,148 to 3,519 square feet of living area. The dwellings were built from 1956 to 1975.¹ Each comparable has a

¹ Appellant's comparable #1 has an effective age of 1982.

basement with two comparables having finished area, central air conditioning, one or three fireplaces and a garage ranging in size from 538 to 720 square feet of building area. The comparables have improvement assessments that range from \$115,589 to \$151,493 or from \$34.73 to \$43.05 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$130,840 or \$38.57 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$260,631. The subject property has an improvement assessment of \$163,897 or \$48.32 per square foot of living area.

The board of review asserted the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year in Docket No. 15-03229.001-R-1 in which the subject's assessment was reduced to \$234,873. The board of review indicated that 2015 was the first year of the general assessment cycle in West Deerfield Township where the subject property is located. It further explained that the equalization factor for West Deerfield Township for 2016 was 1.0643, the township equalization factor for 2017 was 1.0393 and the township equalization factor for 2018 was 1.0032. The board of review explained that pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the 2016, 2017 and 2018 equalization factors were applied to the 2015 assessment as determined by the Property Tax Appeal Board to arrive at the 2018 assessment of \$260,631.

In further support of the assessment the board of review provided equity data on six comparables improved with one, 1-story dwelling, one, 1.75-story dwelling and four 2-story dwellings with wood siding or brick exterior construction that range in size from 2,806 to 3,401 square feet of living area. The homes were built from 1960 to 1982. Each comparable has a basement with one comparable having finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 506 to 904 square feet of building area. These comparables are located from .12 to .455 of a mile from the subject property. The comparables have improvement assessments that range from \$138,090 to \$197,930 or from \$49.21 to \$58.20 per square foot of living area. Based on this evidence the board of review requested the assessment be sustained.

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, 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.

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. 15-03229.001-R-1 in which a decision was issued reducing the subject's assessment to \$234,873. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2015 and 2018 tax years are within 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's finds the assessment as established by decision for the 2015 tax year should be carried forward through the 2018 tax year subject only to the equalization factors applied in 2016, 2017 and 2018, which is reflected by the final decision issued by the Lake County Board of Review. The Board finds the 2018 assessment established by the board of review follows the dictates of 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 comparables submitted by the parties to support their respective arguments. The Board gives less weight to appellant's comparable #1 as well as board of review comparable #1, #3, #4, #5, and #6 as these properties lack a finished basement when compared to the subject's finished basement. The three remaining comparables have varying degrees of similarity when compared to the subject with the exception that two of the comparables are improved with a smaller dwelling than the subject property suggesting upward adjustments would be appropriate to the comparables to make them more equivalent to the subject property. These properties have improvement assessments that range from \$34.73 to \$53.04 per square foot of living area. The subject's improvement assessment of \$48.32 per square foot of living area falls within the range established by the best comparables in this record. The Board finds the comparables demonstrate the subject property is not overvalued for assessment purposes.

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:

November 17, 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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