



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

APPELLANT: Joel Grafman
DOCKET NO.: 18-02287.001-R-1
PARCEL NO.: 16-32-405-018

The parties of record before the Property Tax Appeal Board are Joel Grafman, 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: \$53,304
IMPR.: \$118,512
TOTAL: \$171,816

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 brick single-family dwelling with 2,754 square feet of living area. The dwelling was constructed in 1961 and features an unfinished basement, central air-conditioning, one fireplace and a 441-square foot garage.¹ The dwelling is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within .57 of a mile from the subject. The comparables consist of two-story wood-sided single-family

¹ The board of review submitted a listing sheet for the subject property depicting the dwelling as having a finished basement area that includes a second fireplace. As the improvement assessment for 2018 does not yet include these additional amenities, the board will consider the features of the property as stated on the grid analysis and property record card.

dwellings that were built in either 1959 or 1962. The dwellings range in size from 2,222 to 2,536 square feet of living area. Each of the dwellings has an unfinished basement, central air-conditioning, one or two fireplaces, and a garage ranging in size from 252 to 528 square feet of building area. The comparables have improvement assessments ranging from \$75,217 to \$90,250 or from \$33.85 to \$35.88 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 \$171,816. The subject property has an improvement assessment of \$118,512 or \$43.03 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables.² The comparables are located within .484 of a mile from the subject and consist of two-story brick or wood-sided single-family dwellings built from 1959 to 1961. The dwellings range in size from 2,590 to 2,868 square feet of living area. Each homes features a basement, four of which have finished area, central air-conditioning, one or two fireplaces, and a garage containing 240 to 569 square feet of building area. The comparables have improvement assessments ranging from \$118,880 to \$136,111 or from \$44.01 to \$49.08 per square foot of living area.

The board of review also submitted a listing sheet for the subject property which does not address the appellant's equity argument.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented data on eleven suggested equity comparables for the Board's consideration. The Board gave less weight to appellants' comparables #1 and #3 which differ from the subject in dwelling size and/or garage size. The Board also gave less weight to board of review comparables #1, #4, #6 and #8, all of which have finished basement area, dissimilar when compared to the subject property.

² The board of review submitted one grid analysis designated "LCBOR Sales #1 - #4" and one grid analysis designated "LCBOR Equity Comparables #1 - #4". As appellant has raised only assessment equity as the basis of the appeal, the Board will consider all eight of the board of review comparables as equity comparables in issuing this decision.

The Board finds that the remaining five comparables are similar to the subject in age, design, location, size, and most features. These comparables had improvement assessments ranging from \$90,250 to \$136,111 or from \$35.88 to \$49.08 per square foot of living area. The subject's improvement assessment of \$118,512 or \$43.03 per square foot of living area falls within 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 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:

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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