



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

APPELLANT: Danny Zamost  
DOCKET NO.: 18-02305.001-R-1  
PARCEL NO.: 16-28-101-001

The parties of record before the Property Tax Appeal Board are Danny Zamost, 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:** \$86,678  
**IMPR.:** \$398,570  
**TOTAL:** \$485,248

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 wood siding exterior construction with 4,857 square feet of living area. The dwelling was constructed in 2009. Features of the home include an unfinished basement, central air conditioning, a fireplace, a 720 square foot garage and an 800 square foot inground swimming pool. 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 three equity comparables located from .39 to .63 of a mile from the subject property and within the same assessment neighborhood as the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 4,436 to 4,992 square feet of living area. The dwellings were built in 2004 or 2010. Each comparable features an unfinished

basement, central air conditioning, one or two fireplaces and a garage ranging in size from 682 to 792 square feet of building area. The comparables have improvement assessments ranging from \$210,053 to \$330,121 or from \$47.35 to \$70.22 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$298,571 or \$61.47 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 \$485,248. The subject property has an improvement assessment of \$398,570 or \$82.06 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located from .194 of a mile to 1.182 miles from the subject property and within the same assessment neighborhood as the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 4,176 to 4,986 square feet of living area. The dwellings were built from 2006 to 2013. Each comparable features a basement with three having finished area, central air conditioning, one to three fireplaces and one or two garages with sizes totaling 672 to 895 square feet of building area. The comparables have improvement assessments ranging from \$347,069 to \$403,677 or from \$79.24 to \$87.13 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be sustained.

### **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 a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested equity comparables for the Board's consideration. The Board gave less weight to board of review comparable #2 due to its smaller dwelling size and distant location from the subject being more than one mile away.

The Board finds the best evidence of assessment equity to be the remaining seven comparables in the record. These comparables are relatively similar to the subject in location, dwelling size, design and age. Each comparable would require an upward adjustment due to the lack of an inground swimming pool, a feature of the subject. In addition, two comparables have finished basements requiring downward adjustments to make them more equivalent to the subject. The comparables have improvement assessments ranging from \$210,053 to \$403,677 or from \$47.35 to \$83.77 per square foot of living area. The subject property has an improvement assessment of \$398,570 or \$82.06 per square foot of living area, which falls within the range established by the best comparables in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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 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:

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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