



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

APPELLANT: Peleg Halpern  
DOCKET NO.: 19-00853.001-R-1  
PARCEL NO.: 16-31-210-007

The parties of record before the Property Tax Appeal Board are Peleg Halpern, the appellant, by attorney Steven Kandelman, 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 ***a reduction*** 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:** \$52,645  
**IMPR.:** \$107,339  
**TOTAL:** \$159,984

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 2019 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 and brick exterior construction that has 2,893 square feet of living area. The dwelling was constructed in 1966 and is 53 years old. The home features an unfinished basement, central air conditioning, a fireplace and a 440 square foot garage. The subject has a 10,000 square foot site. The subject property is located in Deerfield, West Deerfield Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. The land assessment was not contested. In support of these arguments, the appellant submitted information on four comparables located within .41 miles from the subject. The comparables consist of two-story dwellings of wood siding or brick exterior construction that are 49 to 53 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from

420 to 462 square feet of building area. The dwellings range in size from 2,574 to 3,045 square feet of living area. Three comparables are reported to have sites that contain from 10,000 to 19,980 square feet of land area. Comparables #1 and #2 sold in December 2018 and May 2019 for prices of \$495,000 and \$465,000 or \$162.56 and \$166.07 per square foot of living area, including land, respectively. The comparables have improvement assessments ranging from \$88,623 to \$112,339 or from \$32.74 to \$37.66 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$172,975. The subject's assessment reflects an estimated market value of \$525,920 or \$181.79 per square foot of living area, including land, when applying Lake County's 2019 three-year average median level of assessment of 32.89%. The subject has an improvement assessment of \$120,330 or \$41.59 per square of living area.

In support of the subject's assessment, the board of review submitted information on five comparables located within .36 miles from the subject. The comparables consist of two-story dwellings of brick or brick and wood siding exterior construction that were built from 1965 to 1971. The dwellings range in size from 2,604 to 3,052 square feet of living area and are situated on sites that contain from 10,000 to 32,900 square feet of land area. The comparables have basements, three of which are finished with a recreation room. Each comparable has central air conditioning, one fireplace and a garage that ranges in size from 440 to 528 square feet of building area. Comparable #5 has an inground swimming pool. The board of review also submitted a location map for comparable #5, noting it has a larger site located on north/south feeder road with negative traffic influence. The comparables sold from February 2018 to April 2019 for prices ranging from \$507,500 to \$670,000 or from \$180.67 to \$245.01 per square foot of living area, including land. The comparables have improvement assessments ranging from \$115,806 to \$169,405 or from \$41.81 to \$56.81 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's counsel submitted a rebuttal brief arguing that the board of review comparables are superior to the subject as comparables #1, #2 and #3 had remodeling permits issued in 2017 and 2018, comparables #2, #3 and #4 have basement recreation rooms and comparable #5 has a larger lot and an inground swimming pool when compared to the subject.

### **Conclusion of Law**

The appellant contends in part that the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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 evidence in the record demonstrates a reduction in the subject's assessment is warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to board of review comparables #2 through #5 which have basement recreation rooms or an inground swimming pool unlike the subject.

The Board finds the best evidence of the subject's market value to be appellant's comparables #1 and #2 along with board of review comparable #1. These comparables are overall more similar when compared to the subject in location, land area, design, age, dwelling size, and features. These comparables sold from May 2018 to May 2019 for prices ranging from \$465,000 to \$507,500 or from \$162.56 to \$180.67 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$525,920 or \$181.79 per square foot of living area including land, which is greater than the range established by the best comparable sales contained in the record both on overall value and price per square foot bases. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessment is warranted based on overvaluation.

The taxpayer also argued assessment inequity as an alternative 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 record contains nine equity comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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.

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Chairman



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Member



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Member



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Member



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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: July 19, 2022



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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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