



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

APPELLANT: Tom Ochs
DOCKET NO.: 19-03112.001-R-1
PARCEL NO.: 16-28-115-008

The parties of record before the Property Tax Appeal Board are Tom Ochs, the appellant, by attorney Kenneth D. Flaxman, of Attorney & Counsellor at Law in Deerfield; 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: \$51,500
IMPR.: \$100,752
TOTAL: \$152,252

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 one-story dwelling of brick and wood siding exterior construction with 2,057 square feet of living area. The dwelling was constructed in 1956. Features of the home include a partial basement/lower level, central air conditioning, a fireplace and a 391 square foot garage. The dwelling includes two bedrooms and 1½ bathrooms. The property has a 10,120 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on 14 equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of brick, wood siding or brick and wood siding exterior construction that range in size from 1,125 to 3,665 square feet of living area. The

homes were built from 1957 to 1969. Each comparable is reported to have a basement/lower level, with eight reported to have finished lower level area. Two comparables are also reported to have basements. Each comparable has central air conditioning and a garage ranging in size from 352 to 936 square feet of building area. Nine comparables each have one fireplace. The dwellings each include three or four bedrooms and 1½ to three bathrooms. The comparables have improvement assessments that range from \$31,193 to \$214,633 or from \$26.82 to \$60.12 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$100,752 or \$48.98 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 \$191,437. The subject has an improvement assessment of \$139,937 or \$68.03 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards on five equity comparables located in the same assessment neighborhood code as the subject property. Board of review comparable #1 is the same property as the appellant's comparable #5. The comparables are improved with one-story dwellings of brick or brick and wood siding exterior construction that range in size from 1,623 to 2,297 square feet of living area. The homes were built from 1959 to 1969. Each comparable is reported to have a basement/lower level, four of which have finished area. Each of the properties has central air conditioning and a garage ranging in size from 460 to 528 square feet of building area. Three comparables each have either one or two fireplaces. The dwellings each include either three or four bedrooms and from two to 3½ bathrooms. Comparable #4 also features an inground swimming pool. The comparables have improvement assessments that range from \$137,641 to \$148,218 or from \$60.12 to \$89.51 per square foot of living area.¹

The board of review also submitted a listing of 126 homes in the subject's neighborhood ranked from lowest to highest assessment per square foot and asserted the subject was the twentieth lowest assessed property on the list. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney noted that the board of review's grid analysis reported tax year 2020 assessment information on its comparables. Counsel contended that the board of review's list of 126 properties failed to include property characteristics typically utilized to compare properties and therefore the information was unhelpful. In addition, the attorney contended that the subject's ranking by the board of review is not support for the subject's assessment, particularly given the lack of property details associated with the 126 properties. Counsel critiqued the board of review's comparable sales asserting each has a greater number of bedrooms, bathrooms and plumbing fixtures. In contrast, the appellant's attorney argued that appellant comparables #1, #9, #10 and #11 are most similar to the subject in bathroom count and lack of finished lower level but have a superior number of bedrooms and support a reduction in the appellant's assessment.

¹ The board of review's grid analysis reported tax year 2020 assessment values. The Board obtained tax year 2019 final assessments for the board of review's comparable properties from the property record cards submitted by the board of review.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains 18 assessment comparables for the Board's consideration as one comparable was common to both parties. The Board gives less weight to the appellant's comparables #1, #2, #3, #5, #6, #7, #8 and #10 through #14 due to differences when compared to the subject in dwelling size, finished lower level area and/or presence of basement/lower level. The Board also gives reduced weight to the board of review comparables #1 through #4 due to their finished lower levels and/or presence of an inground swimming pool.

The Board finds the best evidence of assessment equity to be the appellant's comparables #4 and #9 along with board of review comparable #5 which are more similar to the subject in location, age, design, dwelling size and/or unfinished basement/lower level but where each has a superior number of bedrooms and bathrooms when compared to the subject. These comparables had improvement assessments that ranged from \$73,862 to \$137,641 or from \$31.11 to \$68.24 per square foot of living area. The subject's improvement assessment of \$139,937 or \$68.03 per square foot of living area falls above the range on an overall basis and just within the range established by the best comparables in this record on a per square foot basis. After considering adjustments to the comparables for differences from the subject, such as bedroom and bathroom counts, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the request, is 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: January 18, 2022



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Tom Ochs, by attorney:
Kenneth D. Flaxman
Attorney & Counsellor at Law
632 Warwick Road
Deerfield, IL 60015

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085