



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

APPELLANT: Alla Batko  
DOCKET NO.: 19-03707.001-R-1  
PARCEL NO.: 16-32-122-006

The parties of record before the Property Tax Appeal Board are Alla Batko, 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 ***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:** \$48,282  
**IMPR.:** \$38,103  
**TOTAL:** \$86,385

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 wood siding exterior construction with 1,072 square feet of living area. The dwelling was constructed in 1959 and is approximately 60 years old. The home features a partially finished lower level,<sup>1</sup> central air conditioning and a 312-square foot attached garage. The property has a 9,000-square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same assessment

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<sup>1</sup> The appellant's description of the home depicts it as having a 1,072-square foot basement/"slab" with a 448-square feet of finished area, whereas the property record card for the subject submitted by the board of review depicts the subject as having a concrete slab foundation without a finished lower level. The Board finds that the appellant is in a better position to know whether or not the subject has a finished lower level.

neighborhood code as the subject property. The comparables have sites ranging in size from 8,934 to 11,626 square feet of land area and are improved with one-story dwellings with brick exterior construction that range in size from 1,195 to 1,256 square feet of living area. The dwellings are each 63 years old and are each described as having a partially finished "lower level," central air conditioning, and an attached garage ranging in size from 253 to 275 square feet of building area. The comparables sold from May 2018 to May 2019 for prices ranging from \$272,000 to \$320,000 or from \$227.62 to \$255.59 per square foot of living area, including land. The appellant provided photos of the subject and the comparables, along with a brief prepared by appellant's counsel. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$86,385 which would reflect a market value of \$259,181 or \$241.77 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,563. The subject's assessment reflects a market value of \$308,796 or \$288.06 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same assessment neighborhood code as the subject property. The board of review comparable #3 was also submitted by the appellant as comparable #4. The comparables have parcels ranging in size from 8,210 to 10,120 square feet of land area and are improved with one-story dwellings with brick and wood siding exterior construction that range in size from 1,172 to 1,252 square feet of living area. The dwellings were each built in 1956 and are each described as having a partially finished lower level and central air conditioning. Comparable #3 has a 264-square foot attached garage and comparable #1 has an attached garage in addition to a detached garage with 253 and 440 square feet of building area, respectively. The comparables sold from October 2018 to September 2019 for prices ranging from \$320,000 to \$373,500 or from \$255.59 to \$318.69 per square foot of living area, including land. The board of review also submitted property record card for the subject property. Based on this evidence, the board of review requested that the assessment be sustained.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted a total of six comparable sales (including one common comparable) for the Board's consideration. The Board gave less weight to board of review comparables #1 and #2 based on either having an additional garage or having no garage, dissimilar to the subject's one garage feature.

The Board finds the best evidence of market value to be appellant's comparables which include the parties' common comparable. The Board finds these comparables to be most similar to the subject in location, design, dwelling size, age, foundation, and most features. These best comparables in the record sold from May 2018 to May 2019 for prices ranging from \$272,000 to \$320,000 or from \$227.62 to \$255.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$308,796 or \$288.06 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject such as slightly newer ages and slightly larger dwelling sizes relative to the subject, the Board finds that the subject property is over-assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request 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 21, 2021



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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