



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

APPELLANT: Abigail Rubin  
DOCKET NO.: 19-03899.001-R-1  
PARCEL NO.: 16-29-203-098

The parties of record before the Property Tax Appeal Board are Abigail Rubin, 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:** \$72,017  
**IMPR.:** \$114,432  
**TOTAL:** \$186,449

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 brick single-family dwelling with 2,786 square feet of living area. The dwelling was built in 1978 and is approximately 41 years old. Features of the home include a concrete slab foundation, central air-conditioning, a fireplace and a 572-square foot garage. 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 1,706 feet of the subject property and which share the same neighborhood code as the subject. The comparables consist of two-story brick single-family dwellings that are 48 to 54 years old. The dwellings contain either 2,890 or 3,032 square feet of living area. Each of the dwellings has a concrete slab foundation, central air-conditioning, one fireplace, and a garage containing 441 or

484 square feet of building area. The comparables have improvement assessments ranging from \$107,018 to \$115,940 or from \$37.05 to \$38.24 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 \$186,449. The subject property has an improvement assessment of \$114,432 or \$41.07 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. The comparables share the same neighborhood code as the subject and consist of two-story brick, wood-sided or brick and wood-sided single-family dwellings built from 1968 to 1971. The dwellings range in size from 2,590 to 3,041 square feet of living area. Five comparables have basements, two with recreation rooms; one comparable has a concrete slab foundation. Each comparable has central air-conditioning, one fireplace, and a garage containing 420 to 782 square feet of building area. The comparables have improvement assessments ranging from \$118,630 to \$137,659 or from \$39.59 to \$45.80 per square foot of living area. 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 eight suggested comparables for the Board's consideration. The Board gave less weight to board of review comparables #1, #2, #3 and #5 as each has either an unfinished basement or a basement with a recreation room, dissimilar to the subject property which has a concrete slab foundation.

The Board finds that the remaining four comparables are similar to the subject in design, location, size, foundation type, and most features, although the comparables are each older dwellings with smaller garages when compared to the subject. These best comparables had improvement assessments ranging from \$107,018 to \$120,399 or from \$37.23 to \$39.59 per square foot of living area. The subject's improvement assessment of \$114,432 or \$41.07 per square foot of living area falls within the range established by the best comparables in the record on an overall basis but above the range on a per square foot basis but is logical given the subject's slightly smaller dwelling size when compared to the best comparables.

Based on this record and after considering adjustments to the comparables for age and garage size, 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 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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