



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

APPELLANT: Susan Peavoy
DOCKET NO.: 19-03903.001-R-1
PARCEL NO.: 16-29-320-009

The parties of record before the Property Tax Appeal Board are Susan Peavoy, 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: \$41,200
IMPR.: \$93,703
TOTAL: \$134,903

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 single-family dwelling of brick and wood siding exterior construction with 1,555 square feet of above ground living area. The dwelling was constructed in 1958 and is approximately 61 years old. Features of the home include a 720 square foot lower level area and 835 square foot concrete slab foundation,¹ central air conditioning, and a 484-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 four equity comparables located in the same neighborhood code as the subject. The comparables consist of one-story single-family dwellings

¹ This information was gleaned from the schematic attached to the property record card submitted by the board of review.

of brick or wood siding exterior construction that were built 54 to 61 years ago. The dwellings range in size from 1,550 to 1,938 square feet of above ground living area. According to the grid analysis, three of the comparables have a basement or lower level with finished area and one comparable has a 418 square foot basement or lower level area and a concrete slab foundation. Each comparable has central air conditioning and a garage ranging in size from 460 to 484 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$83,884 to \$103,635 or from \$52.48 to \$54.12 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 \$134,903. The subject property has an improvement assessment of \$93,703 or \$60.26 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 in the same neighborhood code as the subject. The comparables consist of one-story single-family dwellings of brick or brick and wood-siding exterior construction that were built from 1965 to 1978. The dwellings range in size from 1,431 to 1,733 square feet of above ground living area. Features of the homes include a lower level, one of which has finished area, central air conditioning, and a garage containing 462 to 650 square feet of building area. Four comparables each have a fireplace. The comparables have improvement assessments ranging from \$93,069 to \$110,912 or from \$62.27 to \$65.04 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 nine suggested comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2 and #3 which are larger dwellings compared to the subject. The Board also gives less weight to the board of review comparables #1 and #2 as comparable #1 is 20 years newer than the subject and comparable #2 is being assessed for a finished lower level, dissimilar to the subject.

The Board finds that appellant's comparable #4 and board of review's comparables #3, #4 and #5 were the best comparables submitted for the Board's consideration and are similar to the subject in location, age, design, size, and most features. These comparables had improvement assessments ranging from \$83,884 to \$105,833 or from \$54.12 to \$64.14 per square foot of living area. The subject's improvement assessment of \$93,703 or \$60.26 per square foot of living

area falls within the range established by the best comparables in the record. After considering adjustments to the comparables for any differences from the subject, the Board finds the subject's assessed value appears to be supported 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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