



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

APPELLANT: David Rosenbloom  
DOCKET NO.: 19-03912.001-R-1  
PARCEL NO.: 16-29-109-024

The parties of record before the Property Tax Appeal Board are David Rosenbloom, 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:** \$53,646  
**IMPR.:** \$329,376  
**TOTAL:** \$383,022

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 with 4,416 square feet of living area. The dwelling was constructed in 2003 and is approximately 16 years old. Features of the home include a partially finished full basement, central air conditioning, two fireplaces, 4½ bathrooms, and an attached three-car garage with 652 square feet of building area. The property has a 11,250 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,892 to 4,538 square feet of living area. The dwellings range in age from 15 to 17 years old. Each property has a full or partial basement with one having finished area,

central air conditioning, one fireplace, 3½ bathrooms, and an attached garage ranging in size from 440 to 667 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$256,587 to \$315,232 or from \$64.91 to \$69.46 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$301,060.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$383,022. The subject property has an improvement assessment of \$329,376 or \$74.59 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 improved with two-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 4,386 to 4,773 square feet of living area. The dwellings were built from 2003 to 2006. Each comparable has a full basement with four having finished area, central air conditioning, one to three fireplaces, 3½ to 5½ bathrooms, and an attached garage ranging in size from 736 to 1,136 square feet of building area. Comparable #2 also has an inground swimming pool. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$317,002 to \$354,748 or from \$66.42 to \$77.78 per square foot of living area.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparables to support their respective positions. The Board gives less weight to the appellant's comparables #1 and #2 due to differences from the subject dwelling in size. The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4 and the comparables submitted by the board of as these comparables are similar to the subject in size. Appellant's comparable #3 and #4 have one fewer bathroom than the subject, and unfinished basements while the subject has finished basement area, and one fireplace while the subject has two fireplaces, suggesting upward adjustments would be needed to the comparables to make them more equivalent to the subject. Board of review comparable #4 has one less bathroom than the subject and an unfinished basement, suggesting an upward adjustment would be needed to the comparable to make it more equivalent to the subject. The remaining comparables submitted by the board of review are relatively similar to the subject in features except each has a larger garage than the subject property and one has a swimming pool, features that are superior to the subject property indicating that downward adjustments may be needed. These comparables have improvement assessments that range from \$278,048 to \$354,748 or from \$69.20 to \$77.78 per square foot of living area. The subject's improvement

assessment of \$329,376 or \$74.59 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

Based on this record the Board finds, after considering the differences in features between the comparables and the subject property, the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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.

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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: November 16, 2021



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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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