



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

APPELLANT: Agnes Klasinski
DOCKET NO.: 19-03922.001-R-1
PARCEL NO.: 16-29-307-014

The parties of record before the Property Tax Appeal Board are Agnes Klasinski, 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: \$58,581
IMPR.: \$71,400
TOTAL: \$129,981

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 1,604 square feet of living area. The dwelling was built in 1957 and is approximately 62 years old. Features of the property include a slab foundation, central air conditioning, one fireplace, and a detached two-car garage with 440 square feet of building area. The property has an 11,068 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 one-story dwellings of wood siding or brick exterior construction ranging in size from 1,500 to 1,860 square feet of living area. The dwellings range in age from 59 to 70 years old. Each comparable has a slab foundation, three comparables have central air

conditioning, one comparable has one fireplace, and each comparable has an attached or detached garage ranging in size from 231 to 528 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$59,632 to \$68,934 or from \$35.55 to \$40.49 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$61,794.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$132,159. The subject property has an improvement assessment of \$73,578 or \$45.87 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 one-story dwellings of brick or wood siding exterior construction ranging in size from 1,510 to 1,668 square feet of living area. The dwellings were built from 1952 to 1958. Three comparables have slab foundations and two comparables have partial basements with finished area. Each comparable has central air conditioning, and an attached or detached garage ranging in size from 270 to 575 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$66,669 to \$77,098 or from \$44.15 to \$48.43 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 evidence in the record supports a reduction in the subject's assessment.

The parties submitted nine comparables to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 due to differences from the subject dwelling in size as each was larger than the subject dwelling and not as similar in size as the remaining comparables. The Board gives less weight to board of review comparables #4 and #5 as each comparable has a partial basement with finished area whereas the subject property has an inferior slab foundation. The Board gives most weight to appellant's comparables #3 and #4 as well as board of review comparables #1 through #3 as these comparables are most similar to the subject dwelling in size and foundation. The appellant's comparables #3 and #4 as well as board of review comparable #2 would require upward adjustments due to the lack of a fireplace, a feature the subject property has. The five best comparables have improvement assessments that range from \$59,632 to \$73,769 or from \$39.75 to \$44.63 per square foot of living area. The subject has an improvement assessment of \$73,578 or \$45.87 per square foot of living area, which falls above the range established by the best comparables in this record on a per square foot basis. Based on this record the Board finds a reduction in the subject's assessment 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: 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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COUNTY

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