



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

APPELLANT: David Sherman
DOCKET NO.: 19-03950.001-R-1
PARCEL NO.: 16-32-408-002

The parties of record before the Property Tax Appeal Board are David Sherman, 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: \$51,500
IMPR.: \$118,537
TOTAL: \$170,037

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 brick and wood siding exterior construction with 2,620 square feet of living area. The dwelling was built in 1960 and is approximately 59 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 312 square foot garage. The property has a 9,600 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 located within the same assessment neighborhood code as the subject property. The comparables are described as two-story dwellings of wood siding or brick exterior construction ranging in size from 2,350 to 2,938 square feet of living area. The dwellings range in age from 57 to 63 years old. Each comparable has a concrete slab foundation, central air conditioning, and

a garage ranging in size from 264 to 462 square feet of building area. Three comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$88,596 to \$122,934 or from \$35.23 to \$41.84 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 \$170,037. The subject property has an improvement assessment of \$118,537 or \$45.24 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables located within the same assessment neighborhood code as the subject property, one of which was submitted by the appellant.¹ The comparables are described as two-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,264 to 2,938 square feet of living area. The dwellings were constructed from 1950 to 1963. Four comparables have basements with two having recreation rooms and four comparables have concrete slab foundations. Each comparable has central air conditioning, six comparables each have a fireplace, and each comparable has a garage ranging in size from 330 to 576 square feet of building area. The comparables have improvement assessments ranging from \$112,687 to \$140,369 or from \$41.84 to \$61.99 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 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 no reduction in the subject's assessment is warranted.

The parties submitted twelve equity comparables for the Board's consideration, one of which is common to both parties. The Board gave less weight to board of review comparables #2, #3, #5 and #6 which have basement foundations unlike the subject's concrete slab foundation.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are relatively similar to the subject in location, age, dwelling size and most features. These comparables have improvement assessments ranging from \$88,596 to \$132,661 or from \$35.23 to \$48.72 per square foot of living area. The subject's improvement assessment of \$118,537 or \$45.24 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when

¹ For ease of reference, the Board has renumbered the second set of five comparables submitted by the board of review as #6 through #10. However, the Board finds board of review comparables #4 and #8 were duplicates of board of review comparables #3 and #1, respectively. In addition, board of review comparable #1 was submitted by the appellant as comparable #4.

compared to the subject, the Board finds the appellant did not prove by clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement 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.



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

David and Susan Sherman, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085