



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

APPELLANT: Moshe & Elaine Mizrachi
DOCKET NO.: 19-03955.001-R-1
PARCEL NO.: 16-32-112-029

The parties of record before the Property Tax Appeal Board are Moshe & Elaine Mizrachi, the appellants, 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: \$47,745
IMPR.: \$86,711
TOTAL: \$134,456

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is described as a one-story dwelling of brick and wood siding exterior construction with 2,084 square feet of living area. The dwelling was constructed in 1956 and is approximately 63 years old. Features of the home include a concrete slab foundation, central air conditioning and a 438 square foot attached garage. The property has an 8,850 square foot site and is located in Deerfield, West Deerfield Township, Lake County

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are described as one-story dwellings of brick exterior construction that range in size from 1,886 to 2,102 square feet of living area and range in age from 59 to 63 years old. Three comparables are reported to have concrete slab foundations and one comparable is reported to have a full basement. Two comparables have central air conditioning and each comparable has

an attached garage ranging in size from 264 to 468 square feet of building area. The comparables have improvement assessments ranging from \$70,318 to \$76,309 or from \$35.73 to \$37.28 per square foot of living area. Based on this evidence, the appellants 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 \$134,456. The subject has an improvement assessment of \$86,711 or \$41.61 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 within the same assessment neighborhood code as the subject. The comparables are described as one-story dwellings of brick or wood siding exterior construction that range in size from 2,050 to 2,298 square feet of living area and were built from 1957 to 1971. Four comparables are reported to have concrete slab foundations and one comparable is reported to have a basement. Each comparable has central air conditioning, three comparables each have a fireplace and each comparable has an attached garage ranging in size from 253 to 550 square feet of building area. Comparable #4 also has an additional 440 square foot detached garage. The comparables have improvement assessments ranging from \$90,450 to \$105,092 or from \$41.49 to \$46.50 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparables #1 and #2 which lack central air conditioning, a feature of the subject. The Board gave less weight to board of review comparable #2 due to its newer age when compared to the subject and board of review comparable #4 which has an additional detached garage, not a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These comparables are relatively similar to the subject in location, age, style, dwelling size and some features. The parties' best comparables have improvement assessments ranging from \$70,318 to \$96,435 or from \$36.85 to \$44.12 per square foot of living area. The subject has an improvement assessment of \$86,711 or \$41.61 per square foot of living area, which falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants did not prove by 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.



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: January 18, 2022



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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