



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

APPELLANT: John & Ruthann Showerman  
DOCKET NO.: 19-03983.001-R-1 through 19-03983.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are John and Ruthann Showerman, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
19-03983.001-R-1	16-28-309-013	38,453	141,209	\$179,662
19-03983.002-R-1	16-28-309-014	40,514	0	\$40,514

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 consists of two parcels with one parcel being improved with a of a two-story dwelling of brick construction with 2,392 square feet of living area. The dwelling was constructed in 1963 and is approximately 56 years old. Features of the home include a partial basement that is partially finished, central air conditioning, one fireplace, 2½-bathrooms, and an attached garage with 484 square feet of building area. The property has a total land area of 15,525 square feet 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 improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 2,328 to 2,671 square feet of living area. The dwellings range in age from 64 to 74 years old. Each comparable has a full or partial basement with two having finished

area, 1½ or 2 bathrooms and a garage ranging in size from 276 to 480 square feet of building area. Three comparables have central air conditioning and one or two fireplaces. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$117,506 to \$134,972 or from \$50.48 to \$51.91 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$121,693.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total combined assessment for the subject property of \$220,176. The subject property has an improvement assessment of \$141,209 or \$59.03 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story or two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,324 to 2,406 square feet of living area. The dwellings were built from 1961 to 1966. Two comparables have slab foundations and two comparables have a full or partial basement with one having finished area. Each property has central air conditioning, 2½ or 3 bathrooms, one or two fireplaces, and an attached garage ranging in size from 399 to 506 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$125,971 to \$142,628 or from \$54.20 to \$59.76 per square foot of living area.

### **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 eight comparables to support their respective positions. The Board gives less weight to the appellants' comparables as the dwellings are not as similar in age to the subject dwelling as are the comparables provided by the board of review. The Board finds the best comparables to be the comparables provided by the board of review as these properties are similar to the subject dwelling in age and size. Board of review comparables #1 and #3 would require upward adjustments due to their slab foundations which are inferior to the subject's partial basement with finished area. The board of review comparables have improvement assessments that range from \$125,971 to \$142,628 or from \$54.20 to \$59.76 per square foot of living area. The subject has an improvement assessment of \$141,209 or \$59.03 per square foot of living area, which falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants 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.



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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APPELLANT

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COUNTY

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