



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

APPELLANT: Linda Trytek  
DOCKET NO.: 19-06050.001-R-1  
PARCEL NO.: 16-29-303-047

The parties of record before the Property Tax Appeal Board are Linda Trytek, 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:** \$48,282  
**IMPR.:** \$128,316  
**TOTAL:** \$176,598

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 exterior construction with 2,672 square feet of living area. The dwelling was built in 1989 and is 30 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace, and a 484 square foot attached garage. The property has a 9,000 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. The comparables are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 2,017 to 2,208 square feet of living area and are 41 to 56 years old. The appellant reported the basement area for each comparable as 733/slab to 2095/slab. Each comparable has central air conditioning and an attached or detached garage ranging in size from

441 to 744 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$92,147 to \$105,301 or from \$45.21 to \$50.26 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 \$194,091. The subject has an improvement assessment of \$145,809 or \$54.57 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables located within the same assessment neighborhood code as the subject.<sup>1</sup> Board of review comparable #2 was submitted and described by the appellant as comparable #4.<sup>2</sup> Board of review comparable #1 is described as a one-story dwelling of wood siding exterior construction with 2,027 square feet of living area and was built in 1973. This comparable has a basement with a recreation room, central air conditioning, one fireplace and an attached garage with 625 square feet of building area. The comparable has an improvement assessment of \$130,575 or for \$64.42 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted five equity comparables for the Board's consideration which includes one comparable common to both parties. The Board gives less weight to the appellant's comparables #1 and #3 as both are significantly older dwellings when compared to the subject. The Board also gives less weight to board of review comparable #1 which has a basement with a recreation room unlike the subject.

The Board finds the best evidence of assessment equity to be the two remaining comparables in the record, one of which is common to both parties. These comparables overall are more similar to the subject in location, age, dwelling size, style and most features. These comparables have improvement assessments of \$102,549 and \$98,564 or for \$46.44 and \$47.05 per square foot of living area. The subject's improvement assessment of \$145,809 or \$54.57 per square foot of living area, falls above the assessments of the two best comparables in this record both on overall and square foot bases. After considering adjustments to the best comparables for differences

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<sup>1</sup> The Board finds board of review comparable #2 and #3 are duplicates.

<sup>2</sup> The board of review reported this comparable has an improvement assessment of \$98,564 or \$47.05 per square foot of living area which was unrefuted by the appellant.

when compared to the subject, the Board finds the appellant did prove by clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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: March 15, 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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