



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

APPELLANT: Floyd Keene
DOCKET NO.: 19-06102.001-R-1
PARCEL NO.: 16-32-315-013

The parties of record before the Property Tax Appeal Board are Floyd Keene, 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: \$53,278
IMPR.: \$129,827
TOTAL: \$183,105

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 2-story dwelling of brick and wood siding exterior with 2,857 square feet of living area. The dwelling was constructed in 1971 and is approximately 48 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace, and a 505-square foot attached garage. The property has an 11,713-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 properties are improved with 2-story dwellings of brick exterior construction containing either 2,888 or 2,892 square feet of living area. The dwellings are either 45 or 46 years old and each home features a concrete slab foundation, central air conditioning, a fireplace, and an attached

garage with 440 square feet of building area. The comparables have improvement assessments ranging from \$110,970 to \$113,773 or from \$38.37 to \$39.40 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$110,708 or \$38.75 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$183,105. The subject property has an improvement assessment of \$129,827 or \$45.44 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five assessment equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,639 to 3,013 per square foot of living area. The dwellings were constructed from 1970 to 1977. Four homes each feature a basement, three with finished area, and one comparable was built on a concrete slab foundation. Each comparable has central air conditioning, a fireplace, and an attached garage ranging in size from 420 to 552 square feet of building area. Additionally, comparable #2 has a reinforced concrete swimming pool. The properties have improvement assessments ranging from \$131,846 to \$156,845 or from \$48.90 to \$53.42 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 taxpayer contends assessment inequity regarding the improvement 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 a reduction in the subject's improvement assessment is not warranted.

The parties submitted a total of nine comparables for the Board's consideration. The Board gave reduced weight to board of review comparables #2 through #5 based on their dissimilar basement foundation compared to the subject's concrete slab foundation. Additionally, board of review comparable #2 has a reinforced concrete swimming pool, unlike the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables and board of review comparable #1 which are most similar to the subject in terms of location, design, age, construction, dwelling size, foundation, and most features. These five most similar comparables have improvement assessments ranging from \$110,970 to \$131,846 or from \$38.37 to \$48.90 per square foot of living area. The subject's improvement assessment of \$129,827 or \$45.44 per square foot of living area falls within the range established by the most similar comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same assessment neighborhood code are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on the evidence in this record, and after considering necessary adjustments to the comparables for some differences from the subject, the Board finds that the appellant has not demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, no reduction in the subject's improvement assessment is warranted.

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: _____

February 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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COUNTY

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