



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

APPELLANT: Ulrich Baumeister
DOCKET NO.: 19-06108.001-R-1
PARCEL NO.: 16-33-103-018

The parties of record before the Property Tax Appeal Board are Ulrich Baumeister, 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: \$57,007
IMPR.: \$115,905
TOTAL: \$172,912

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 part 1-story and part 2-story dwelling¹ of brick exterior construction with 2,299 square feet of living area. The dwelling was constructed in 1959 and is approximately 60 years old. Features of the home include a 1,383-square foot basement with a recreation room, central air conditioning, and an attached garage containing 440 square feet of building area. The property has a 12,392-square foot site and is located in Deerfield, West Deerfield Township, Lake County.

¹ The parties describe the subject as a 2-story dwelling. However, the Board finds the best evidence of the subject dwelling is the schematic drawing contained in the subject's property record card submitted by the board of review and the photograph of the subject submitted by the appellant, both of which depict the subject dwelling as having a part 1-story and part 2-story design.

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 1-story dwellings of brick or wood-siding exterior construction ranging in size from 1,529 to 2,502 square feet of living area. The dwellings were built from 66 to 69 years ago. Each home features an unfinished basement and central air conditioning. Three comparables have one or two fireplaces and/or attached garage containing either 240 or 330 square feet of building area. The comparables have improvement assessments ranging from \$72,002 to \$104,671 or from \$41.83 to \$47.09 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$103,684 or \$45.10 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 \$172,912. The subject property has an improvement assessment of \$115,905 or \$50.42 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same assessment neighborhood code as the subject property. The board of review comparable #2 was also submitted by the appellant as comparable #1. The comparables are improved with 1-story dwellings of brick or wood-siding exterior construction ranging in size from 1,402 to 2,502 square feet of living area. The dwellings were built from 1952 to 1956. Each comparable features a full or partial basement, two with recreation rooms. Three comparables have central air conditioning and/or a fireplace, and two comparables feature a garage of either 276 or 572 square feet of building area. The properties have improvement assessments ranging from \$67,961 to \$104,671 or from \$41.83 to \$50.31 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 seven equity comparables including one common comparable in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #2, #3, and #4, along with board of review comparables #3 and #4 due to their significantly smaller dwelling sizes when compared to the subject. The Board finds the parties' common comparable and board of review comparable #1 to be most similar to the subject, although the parties' common comparable lacks a garage and a finished basement area, which are both features of the subject property, and board of review comparable #1 lacks central air conditioning, unlike the subject. These differences suggest that upward

adjustments need to be considered to these two best comparables in the record in order to make them more equivalent to the subject. The two best comparables in this record have improvement assessments of \$103,735 and \$104,671 or \$41.83 and \$50.31 per square foot of living area. The subject property has an improvement assessment of \$115,905 or \$50.42 per square foot of living area which is slightly higher than the two best comparables in the record. However, considering the subject's superior characteristics such as larger dwelling size, garage feature, and/or central air conditioning, the Board finds that Based on the evidence in this record, the appellant has not demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not 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: 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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