



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

APPELLANT: Paul Diambri
DOCKET NO.: 19-06114.001-R-1
PARCEL NO.: 16-28-112-001

The parties of record before the Property Tax Appeal Board are Paul Diambri, 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: \$44,633
IMPR.: \$150,871
TOTAL: \$195,504

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 dwelling of brick and wood-siding exterior construction with 2,463 square feet of living area.¹ The dwelling was constructed in 1959 and is approximately 60 years old. Features of the home include a concrete slab foundation with 567 square feet of finished lower level area, central air conditioning, and an attached garage containing 540 square feet of building area. The property has an 8,775 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 three equity comparables located in the same neighborhood code as assigned by the township assessor to the

¹ The parties describe the subject as a 2-story dwelling. However, the photograph of the subject as well as the schematic drawing in the subject's property record card depict it as part 1-story and part 2-story style dwelling.

subject property. The comparables are described as 1-story dwellings of brick or wood-siding exterior construction that range in size from 2,147 to 2,260 square feet of living area. The homes range in age from 55 to 57 years old. One comparable is described as having a crawl space foundation with 957 square feet of finished area, and two comparables are described as having a “lower level” with 950 and 957 square feet of finished areas. The comparables also each have central air conditioning, a fireplace, and an attached garage ranging in size from 484 to 550 square feet of building area. The comparables have improvement assessments that range from \$102,521 to \$126,429 or from \$47.75 to \$55.94 per square foot of living area. Based on this evidence, the appellant requested the subject’s improvement assessment be reduced to \$129,389 or \$52.53 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 \$195,504. The subject property has an improvement assessment of \$150,871 or \$61.25 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 in the same neighborhood code as assigned by the township assessor to the subject property. The comparables are described as 1-story or 1.5-story dwellings of brick or brick and wood-siding exterior construction that range in size from 2,017 to 2,596 square feet of living area. The homes were built from 1959 to 1964 with comparable #3 having an effective year built of 1984. Two dwellings have an unfinished basement, and three comparables have a finished lower level area. Each comparable also has central air conditioning and an attached garage ranging in size from 460 to 1,105 square feet of building area. Four comparables each have one or two fireplaces. The comparables have improvement assessments that range from \$137,641 to \$189,898 or from \$64.59 to \$78.28 per square foot of living area. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

Conclusion of Law

The taxpayer 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparables for the Board’s consideration. The Board finds that none of the parties’ comparables are truly similar to the subject in design, features and/or dwelling size. Nevertheless, the parties’ comparables have improvement assessments ranging from \$102,521 to \$189,898 or from \$47.75 to \$78.28 per square foot of living area. The subject's improvement assessment of \$150,871 or \$61.25 per square foot of living area falls well within the range established by the equity 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 area 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.

Therefore, based on this record and after considering adjustments to the comparables for differences from the subject such as dwelling size, foundation, and some features, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, thus, 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: 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

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