



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

APPELLANT: Mark Chertow
DOCKET NO.: 19-06214.001-R-1
PARCEL NO.: 16-28-107-028

The parties of record before the Property Tax Appeal Board are Mark Chertow, 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: \$57,109
IMPR.: \$143,970
TOTAL: \$201,079

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 is improved with a one-story dwelling of brick exterior construction with 2,546 square feet of living area. The dwelling was built in 1958 and is approximately 61 years old. Features of the home include a full basement with a recreation room, central air conditioning, two fireplaces and an attached garage with 483 square feet of building area. The property has a 12,553 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 improved with one-story dwellings of brick exterior construction ranging in size from 2,284 to 3,242 square feet of living area. The homes range in age from 58 to 70 years old. Each comparable has a partial basement with finished area, central air conditioning, one or two

fireplaces, and an attached garage ranging in size from 483 to 612 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from 1,222 to 3,133 feet from the subject property. The comparables have improvement assessments ranging from \$123,819 to \$151,268 or from \$46.66 to \$54.21 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$129,260.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$201,079. The subject property has an improvement assessment of \$143,970 or \$56.55 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables improved with one-story or two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,504 to 2,642 square feet of living area. The homes were built from 1955 to 1967. One comparable has a crawl space foundation. Five comparables have full or partial basements with two having finished area. Each property has central air conditioning, one fireplace, and an attached garage ranging in size from 276 to 462 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from 1,054 to 3,428 feet from the subject property. The comparables have improvement assessments ranging from \$130,791 to \$164,930 or from \$51.92 to \$62.43 per square foot of living area.

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 record contains nine comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #1 due to its larger dwelling size relative to the subject dwelling. The Board gives less weight to board of review comparable #1 due to its crawl space foundation. The Board gives less weight to board of review comparable #6 due to its two-story configuration which differs from the subject's one-story style. The remaining six comparables are all relatively similar to the subject in location, age, style and features with the exception each has only one fireplace while the subject has two fireplaces, and each comparable has a smaller basement with two being unfinished, inferior to the subject's basement, suggesting upward adjustments to the comparables would be appropriate to make them more equivalent to the subject property. These comparables have improvement assessments that range from \$123,819 to \$164,930 or from \$51.44 to \$62.43 per square foot of living area. The subject's improvement assessment of \$143,970 or \$56.55 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant 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: 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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