



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

APPELLANT: Raymond Diggs  
DOCKET NO.: 19-06267.001-R-1  
PARCEL NO.: 16-28-402-045

The parties of record before the Property Tax Appeal Board are Raymond Diggs, 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:** \$61,407  
**IMPR.:** \$123,418  
**TOTAL:** \$184,825

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 frame and brick exterior construction with 2,886 square feet of living area. The dwelling was constructed in 1968 and is approximately 51 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 484 square foot garage. The property has a 12,920 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 with the same assessment neighborhood code as the subject and located within 1,644 feet from the subject property. The comparables are improved with 1.8-story or 2-story dwellings of brick exterior construction ranging in size from 3,088 to 3,264 square feet of living area. The dwellings are 43 or 51 years old. The appellant reported that each comparable has a

concrete slab foundation, central air conditioning, a fireplace and a garage ranging in size from 484 to 704 square feet of building area. The comparables have improvement assessments that range from \$116,193 to \$130,735 or from \$37.63 to \$40.05 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$113,121 or \$39.20 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 \$170,257. The subject property has an improvement assessment of \$108,746 or \$37.68 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 with the same assessment neighborhood code as the subject and located within 1,042 feet from the subject property. The comparables are improved with 2-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,481 to 2,842 square feet of living area. The dwellings were built from 1968 to 1973. The board of review reported that the each comparable has a partial basement, central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 528 square feet of building area. The comparables have improvement assessments that range from \$95,481 to \$117,455 or from \$33.60 to \$46.62 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 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 a total of eight suggested equity comparables for the Board's consideration. The Board has given less weight to the board of review comparables as each dwelling has a partial unfinished basement in contrast to the subject's concrete slab foundation. The Board finds the best evidence of assessment equity to be the three comparables submitted by the appellant, which are similar to the subject in location, design, age and features, except each comparable has a somewhat larger dwelling size when compared to the subject dwelling. The comparables have improvement assessments that range from \$116,193 to \$130,735 or from \$37.63 to \$40.05 per square foot of living area. The subject's improvement assessment of \$123,418 or \$42.76 per square foot of living area falls within the range established by the best comparables in the record in terms of overall improvement assessment but above the range on a square foot basis. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot improvement assessment is well justified given its smaller size. 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:

April 19, 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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