



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

APPELLANT: David Bartelstein  
DOCKET NO.: 19-06286.001-R-1  
PARCEL NO.: 16-28-409-003

The parties of record before the Property Tax Appeal Board are David Bartelstein, 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:** \$57,223  
**IMPR.:** \$117,256  
**TOTAL:** \$174,479

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 construction with 2,669 square feet of living area.<sup>1</sup> 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 506 square foot garage. The property has an approximately 12,000 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. The comparables are located from 0.14 to 0.39 of a mile from the subject property and within the same neighborhood assessment code as the subject property. The comparables are improved with 1.8-story or 2-story homes of brick exterior construction ranging

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<sup>1</sup> All of the subject's descriptive data is provided by the appellant.

in size from 3,088 to 3,696 square feet of living area. The dwellings are from 43 to 78 years old. Three homes each have a concrete slab foundation and one home has a basement with finished area. Each home has central air conditioning, a fireplace, and a garage ranging in size from 484 to 884 square feet of building area. The comparables have improvement assessments ranging from \$116,193 to \$130,735 or from \$33.30 to \$40.05 per square foot of living area.

The appellant submitted a copy of the final decision of the board of review disclosing the property has a total assessment of \$174,479 and an improvement assessment of \$117,256 or \$43.93 per square foot of living area.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$100,681 or \$37.72 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found in default by a letter issued on June 3, 2021.

### **Conclusion of Law**

The appellant 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 Board finds the only evidence of assessment equity to be the appellant's comparables. The Board gives less weight to the appellant's comparable #1, which is dissimilar from the subject in dwelling size and age. The remaining comparables are similar to the subject in age, location, and most features, but all have somewhat larger dwellings than the subject. These most similar 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 \$117,256 or \$43.93 per square foot of living area falls within the range established by the only comparables in terms of total improvement assessment, but falls above the range on a per square foot basis, which is logical given the subject's smaller dwelling size when compared to the best comparables. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant, and after considering appropriate adjustments to the best

comparables for differences when compared to the subject, finds that a reduction in the assessed valuation of the subject property 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:

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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