



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

APPELLANT: Angela Butera  
DOCKET NO.: 19-06288.001-R-1  
PARCEL NO.: 16-29-214-007

The parties of record before the Property Tax Appeal Board are Angela Butera, 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:** \$50,148  
**IMPR.:** \$78,263  
**TOTAL:** \$128,411

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 one-story dwelling of brick and wood siding exterior construction with 1,901 square feet of living area. The dwelling was constructed in 1966 and is 53 years old. Features of the home include a slab foundation, central air conditioning, a fireplace, and a 462 square foot garage. The property has a 9,500 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with regard to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparables are located from 0.04 to 0.07 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with one-story homes of brick exterior construction with 2,285 or 2,584 square feet of living area. The dwellings are 52 or 54 years old. Two of the homes each

have a slab foundation and one home has a basement with finished area. Each home has central air conditioning and a 400 or 508 square foot garage. Two of the homes each have a fireplace. The comparables have improvement assessments ranging from \$78,101 to \$100,825 or from \$34.18 to \$39.02 per square foot of living area.

Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$69,601 or \$36.61 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 \$128,411. The subject property has an improvement assessment of \$78,263 or \$41.17 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 where comparables #3, #4, and #5 are the same as the appellant's comparables #3, #2, and #1, respectively, which are described above. Comparables #1 and #2 are located 0.10 or 0.15 of a mile from the subject property and within the same assessment neighborhood code as the subject property. These comparables are improved with one-story homes of brick exterior construction with 2,584 square feet of living area. The dwellings were built in 1966. Each home has a slab foundation, central air conditioning, a fireplace, and a 508 square foot garage. The comparables have improvement assessments of \$102,817 or \$39.79 per square foot of living area.

Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

### **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 record contains a total of five comparables, with three common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparable #3/board of review's comparable #3, due to its basement with finished area which the subject does not feature.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1/board of review's comparable #5, the appellant's comparable #2/board of review's comparable #4, and the board of review's comparables #1 and #2, which are similar to the subject in age, location, and most features. These comparables have improvement assessments ranging from \$78,101 to \$102,817 or from \$34.18 to \$39.79 per square foot of living area. The subject's improvement assessment of \$78,263 or \$41.17 per square foot of living area falls within the range established by the best comparables in terms of total improvement assessment but falls

above the range on a per square foot basis, which is logical because the subject has a much smaller dwelling than the best comparables. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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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