



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

APPELLANT: Matt Suhey  
DOCKET NO.: 19-06435.001-R-1  
PARCEL NO.: 16-34-101-024

The parties of record before the Property Tax Appeal Board are Matt Suhey, 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:** \$93,795  
**IMPR.:** \$206,822  
**TOTAL:** \$300,617

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 two-story dwelling of brick and wood siding exterior construction with 4,088 square feet of living area. The dwelling was constructed in 1968 and has an effective age of 1975.<sup>1</sup> Features of the home include a basement with finished area, central air conditioning, a fireplace, a 462 square foot garage, and an inground swimming pool. The property has an approximately 18,123 square foot site and is located in Deerfield, Moraine 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 0.06 to 0.25 of a mile from the subject

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<sup>1</sup> Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

property and within the same assessment neighborhood code as the subject property. The comparables are improved with two-story homes of vinyl siding or wood siding exterior construction ranging in size from 3,104 to 3,806 square feet of living area. The dwellings are from 51 to 56 years old. Each home has an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 441 to 546 square feet of building area. The comparables have improvements assessments ranging from \$138,257 to \$169,763 or from \$44.19 to \$45.06 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$182,314 or \$44.60 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 \$300,617. The subject property has an improvement assessment of \$206,822 or \$50.59 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. The comparables are located from 0.08 to 0.27 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with two-story homes of brick, brick and wood siding, or wood siding and stone exterior construction ranging in size from 4,408 to 4,810 square feet of living area. The dwellings were built from 1964 to 1968 and have effective ages from 1972 to 1997. Each home has a basement, four of which each have a recreation room, central air conditioning, one or two fireplaces, and a garage ranging in size from 484 to 759 square feet of building area. The comparables have improvement assessments ranging from \$199,671 to \$263,141 or from \$45.91 to \$55.31 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 nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparable #4, which do not have finished basement area like the subject features. Moreover, the appellant's comparables #1 and #2 differ from the subject in dwelling size. The Board gives less weight to the board of review's comparables #1 and #3, due to differences from the subject in dwelling size and/or effective age.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2 and #5, which are similar to the subject in dwelling size, design, age/effective age, location, and most features; however, none of these comparables has an inground swimming pool like the

subject. These comparables have improvement assessments of \$238,451 and \$230,306 or \$50.14 and \$54.32 per square foot of living area, respectively. The subject's improvement assessment of \$206,822 or \$50.59 per square foot of living area falls below the best comparables in terms of total improvement assessment and is bracketed by the best comparables on a per square foot basis. 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: 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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