



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

APPELLANT: Jami Weinberg  
DOCKET NO.: 19-07750.001-R-1  
PARCEL NO.: 16-34-108-002

The parties of record before the Property Tax Appeal Board are Jami Weinberg, the appellant, by attorney Abby L. Strauss of Schiller Law P.C. 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 ***a reduction*** 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:** \$71,736  
**IMPR.:** \$141,568  
**TOTAL:** \$213,304

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 3,091 square feet of living area. The dwelling was built in 1964 and has an effective year built of 1969. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached garage with 494 square feet of building area. The property has a 12,590 square foot site and is located in Deerfield, Moraine 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 seven equity comparables improved with two-story dwellings of brick, wood siding, vinyl siding or brick and wood siding exterior construction ranging in size from 2,756 to 3,488 square feet of living area. The homes were built from 1961 to 1966 with effective ages from 1963 to 1969. Each

comparable has an unfinished full basement, one fireplace, and a garage ranging in size from 441 to 550 square feet of building area. Four comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject property and are located from 552 to 1,339 feet from the subject property. The improvement assessments on these properties range from \$119,587 to \$154,122 or from \$42.35 to \$45.80 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$143,472.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$218,629. The subject property has an improvement assessment of \$146,893 or \$47.52 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 improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,844 to 3,446 square feet of living area. The homes were built from 1964 to 1967. Comparables #2, #3 and #5 have effective years built of 1979, 1983 and 1979, respectively. Each comparable has a full basement with three having recreation rooms, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 462 to 576 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately 388 to 2,017 feet from the subject property. The improvement assessments on these properties range from \$148,669 to \$184,141 or from \$49.66 to \$54.55 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains twelve comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #3, #4 and #7 due to the lack of central air conditioning, a feature the subject dwelling has. The Board gives less weight to board of review comparables #1, #4 and #5 due each home having a basement finished with a recreation room, a feature the subject does not have. The Board gives reduced weight to board of review comparables #2 and #3 as each has an effective age that is 10 or 14 years newer than the subject dwelling. The Board gives most weight to appellant's comparables #1, #3, #5 and #6 as they are most similar to the subject in dwelling size, features and effective age. These comparables have improvement assessments that range from \$130,527 to \$154,122 or from \$44.19 to \$45.80 per square foot of living area. The subject's improvement assessment of \$146,893 or \$47.52 per square foot of living area falls above the range established by the best comparables in this record on a per square foot basis. The comparable with the higher overall improvement is approximately 13% larger than the subject dwelling. Based on this record the

Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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