



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

APPELLANT: Arnold Rubin  
DOCKET NO.: 19-07826.001-R-1  
PARCEL NO.: 16-33-107-207

The parties of record before the Property Tax Appeal Board are Arnold Rubin, 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 **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:** \$13,061  
**IMPR.:** \$114,405  
**TOTAL:** \$127,466

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 condominium unit of brick exterior construction with 1,632 square feet of living area. The dwelling was constructed in 2001. Features of the home include a basement with 764 square feet of finished area, central air conditioning, a fireplace and a 400 square foot garage. The property 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 five equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with one-story condominium units of brick exterior construction that each have 1,632 square feet of living area and were built in 2001. Each comparable has an unfinished basement, central air conditioning and a garage with 400 square feet of building area.

Each comparable has an improvement assessment of \$105,335 or \$64.54 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$105,329 or \$64.54 per square foot of living area, rounded.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,466. The subject has an improvement assessment of \$114,405 or \$70.10 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. Board of review comparables #2, #3 and #4 are the same properties as the appellant's comparables #1, #4 and #2, respectively, which were previously described. The board of review comparable #1 is improved with a one-story condominium unit of brick exterior construction with 1,632 square feet of living area and was built in 2001. The home has a basement with 600 square feet of finished area, central air conditioning, one fireplace and a 400 square foot garage. Comparable #1 has an improvement assessment of \$113,372 or \$69.47 per square foot of living area.

The board of review submitted comments asserting that the subject property's higher per square foot assessed value is justified based on the number of plumbing fixtures, finished basement area and presence of a fireplace. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 six equity comparables for the Board's consideration, as three of the properties were common to both parties. The Board finds both of the parties' comparables to be identical, or nearly identical, to the subject in location, age, design and dwelling size with basement finish and presence of a fireplace being the only variations among the six properties. The comparables have improvement assessments of either \$105,335 or \$113,372 or for \$64.54 or \$69.47 per square foot of living area. The subject's improvement assessment of \$114,405 or \$70.10 per square foot of living area falls just above the range established by the best comparables in this record on both an overall and per square foot basis. Given the subject's larger finished basement, when compared to the only other comparable in the record with finished basement area, the subject's higher overall and per square foot assessed values appear logical. After considering appropriate adjustments to the 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:

May 17, 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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