



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

APPELLANT: Michael Waitkus
DOCKET NO.: 19-08518.001-R-1
PARCEL NO.: 16-28-307-012

The parties of record before the Property Tax Appeal Board are Michael Waitkus, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. 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: \$42,574
IMPR.: \$255,818
TOTAL: \$298,392

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 frame exterior construction with 3,119 square feet of living area. The dwelling was constructed in 2005 and is approximately 14 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 420 square foot garage. The property has a 8,370 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 eleven equity comparables. The comparables are located from 0.07 to 0.75 of a mile from the subject property and ten comparables are located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,048 to 3,745 square feet of

living area. The dwellings were built from 1998 to 2006. Ten comparables each have a partial or full basement, three of which have finished area, and one comparable has a concrete slab foundation. Each home has central air conditioning and a garage ranging in size from 440 to 2,068 square feet of building area. Ten homes each have a fireplace. The comparables have improvement assessments ranging from \$177,699 to \$287,340 or from \$49.57 to \$79.08 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$230,179 or \$73.80 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 \$298,392. The subject property has an improvement assessment of \$255,818 or \$82.02 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 where board of review's comparable #1/#3¹ is the same property as the appellant's comparable #2. Comparables #2 and #4 are located 0.37 or 0.65 of a mile from the subject property and within the same assessment neighborhood code as the subject property. These comparables are improved with two-story homes of brick or brick and wood siding exterior construction with either 3,024 or 3,193 square feet of living area. The dwellings were built in 2004 or 2005. Each home has a full unfinished basement, central air conditioning, one or two fireplaces, and a 440 or a 484 square foot garage. These comparables have improvement assessments of \$248,662 and \$264,230 or \$82.23 and \$82.75 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's improvement 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 thirteen equity comparables, with one duplicate comparable and one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparables #3 through #9, and #11, due to significant differences from the subject in dwelling size, foundation type, basement finish, and/or location.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #10, the appellant's comparable #2/board of review's comparable #1/#3, and the board of review's comparables #2 and #4, which are similar to the subject in dwelling size, age, location, and most features. These comparables have improvement assessments that range from \$241,041 to \$264,230 or from \$74.71 to \$82.75 per square foot of living area. The subject's improvement

¹ Comparables #1 and #3 are duplicates.

assessment of \$255,818 or \$82.02 per square foot of living area falls within the range established by the best comparables in this record. 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: July 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael Waitkus, by attorney:
Eric Feldman
Eric Feldman & Assoc. P.C.
123 W. Madison St.
Suite 1704
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085