



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

APPELLANT: Todd Epstein
DOCKET NO.: 20-01095.001-R-1
PARCEL NO.: 16-29-401-009

The parties of record before the Property Tax Appeal Board are Todd Epstein, 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: \$56,867
IMPR.: \$172,362
TOTAL: \$229,229

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 2020 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 2,733 square feet of living area. The dwelling was constructed in 1988 and is approximately 32 years old. Features of the home include a partial basement with finished area, central air conditioning, one fireplace and a 440 square foot attached garage. The property has an approximate 8,729 square foot site¹ and is located in Deerfield, West Deerfield 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 four equity comparables with the same assessment neighborhood code as the subject and located within .10 of a mile from the subject property. The comparables are improved with two-story dwellings of

¹ The appellant provided the only evidence of the subject property's lot size.

brick or wood siding exterior construction ranging in size from 2,790 to 3,088 square feet of living area. The dwellings are either 33 or 34 years old. Each comparable has an unfinished full or partial basement, central air conditioning, one fireplace and an attached garage ranging in size from 484 to 600 square feet of building area. The comparables have improvement assessments that range from \$151,869 to \$160,307 or from \$51.87 to \$55.86 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$145,122 or \$53.10 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 \$229,229. The subject property has an improvement assessment of \$172,362 or \$63.07 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject and located within .05 of a mile from the subject property. The comparables are improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,822 to 3,120 square feet of living area. The dwellings were built in either 1987 or 1988. The comparables each have a full or partial basement, two of which have finished area. Each comparable has central air conditioning, one fireplace and an attached garage ranging in size from 420 to 528 square feet of building area. The comparables have improvement assessments that range from \$183,159 to \$190,481 or from \$61.05 to \$64.90 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 as well as board of review comparables #2 and #3 due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' three remaining comparables which are most similar in dwelling size to the subject with varying degrees of similarity in location, age and features. Two comparables lack finished basements which are features of the subject. Nevertheless, these comparables have improvement assessments ranging from \$151,869 to \$183,159 or from \$51.87 to \$64.90 per square foot of living area. The subject has an improvement assessment of \$172,362 or \$63.07 per square foot of living area which falls within the range established by the best comparables in the record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant failed to prove by clear and convincing evidence that 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: September 20, 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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