



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

APPELLANT: Yael Winkler
DOCKET NO.: 20-01098.001-R-1
PARCEL NO.: 16-33-201-068

The parties of record before the Property Tax Appeal Board are Yael Winkler, 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: \$79,531
IMPR.: \$267,085
TOTAL: \$346,616

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 1-story dwelling of wood siding exterior construction with 4,109 square feet of living area. The dwelling was constructed in 1990 and is approximately 30 years old. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces, and an 828 square foot attached garage. Other features of the subject include an inground swimming pool.¹ The property has an approximate 19,900 square foot site 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 three of these comparables having the same assessment neighborhood code as

¹ The board of review indicated that the subject property has an inground swimming pool that was not disclosed by the appellant.

the subject and located from .17 of a mile to 3.06 miles from the subject property. The appellant reported that the comparables were improved with 1.5-story or 2-story dwellings of brick or wood siding exterior construction. The dwellings range in age from 22 to 39 years old. The dwellings range in size from 4,573 to 5,708 square feet of living area. Each comparable has an unfinished full or partial basement and central air conditioning. Three comparables each have one fireplace and an attached garage ranging in size from 770 to 1,085 per square foot of building area. The appellant reported an "Attached/0" garage for one comparable. The comparables have improvement assessments ranging from \$255,899 to \$363,595 or from \$55.96 to \$63.70 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$249,519 or \$60.72 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 \$346,616. The subject property has an improvement assessment of \$267,085 or \$65.00 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 located in the same neighborhood code as the subject and within .91 of a mile from the subject. However, board of review comparables #2 and #3 are the same properties as the appellant's comparables #2 and #1, respectively. The comparables consist of 1-story, 1.5-story or 2-story dwellings of wood siding or brick and wood-siding exterior construction that were built from 1981 to 1992. The dwellings range in size from 4,621 to 5,029 square feet of living area. The comparables each have a partial basement, one of which has finished area. Each comparable has central air conditioning, one fireplace and an attached garage ranging in size from 851 to 1,097 square feet of building area. Two comparables each have an inground swimming pool and one comparable has an open frame porch. The comparables have improvement assessments ranging from \$301,657 to \$345,183 or from \$60.29 to \$74.70 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 five suggested equity comparables for the Board's consideration which includes the parties' two common comparables. However, the Board finds that board of review comparable #1 is the only comparable truly similar to the subject in location, design, age, dwelling size, foundation, pool, and most features. The other comparables in the record have significant differences from the subject in design, dwelling size, basement finish, and/or other features. Nevertheless, the comparables have improvement assessments ranging from \$255,899 to \$345,183 or from \$55.96 to \$74.70 per square foot of living area. The subject's improvement assessment of \$267,085 or \$65.00 per square foot of living area falls within the range established by the comparables and well supported by the best comparable in the record. Based on the

evidence in this record, 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 improvement assessment based on inequity is not warranted.

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

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

APPELLANT

Yael Winkler, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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