



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

APPELLANT: Dana Blumberg
DOCKET NO.: 20-01132.001-R-1
PARCEL NO.: 16-32-303-013

The parties of record before the Property Tax Appeal Board are Dana Blumberg, 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 **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: \$58,681
IMPR.: \$96,454
TOTAL: \$155,135

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 is improved with a two-story dwelling of brick and wood siding exterior construction containing 2,459 square feet of living area. The dwelling was constructed in 1972 and is approximately 48 years old. Features of the home include a concrete slab foundation, central air conditioning, one fireplace and an attached garage with 467 square feet of building area. The property has an approximate 10,920 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 with the same assessment neighborhood code as the subject property and located within .45 of a mile from the subject. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 2,353 to 2,892 square feet of living area. The

homes are from 34 to 46 years old. Each comparable has a concrete slab foundation, central air conditioning, and an attached garage that ranges in size from 440 to 576 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$92,325 to \$111,159 or from \$38.44 to \$40.31 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$96,454 or \$39.22 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 \$169,336. The subject property has an improvement assessment of \$110,655 or \$45.00 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 with the same assessment neighborhood code as the subject property and located within .34 of a mile from the subject. The comparables are improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,213 to 2,586 square feet of living area. The homes were built from 1969 to 1977. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 483 to 515 square feet of building area. The comparables have improvement assessments ranging from \$121,788 to \$135,874 or from \$52.24 to \$55.03 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #1 and #4 due to differences from the subject in age or dwelling size. The Board gives less weight to board of review comparables due to their basement foundations which are superior to the subject's slab foundation.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3 as these properties are similar to the subject in location, design, age, dwelling size, foundation, and features. These comparables have improvement assessments of \$92,325 and \$108,834 or \$39.24 and \$40.31 per square foot of living area, respectively. The subject's improvement assessment of \$110,655 or \$45.00 per square foot of living area falls above the improvement assessments of the two best comparables in this record and is excessive. 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 commensurate with the appellant's request 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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