



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

APPELLANT: Ulrich Baumeister
DOCKET NO.: 20-01133.001-R-1
PARCEL NO.: 16-33-103-018

The parties of record before the Property Tax Appeal Board are Ulrich Baumeister, 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: \$57,104
IMPR.: \$116,102
TOTAL: \$173,206

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 part 1-story and part 2-story dwelling¹ of brick exterior construction with 2,299 square feet of living area. The dwelling was constructed in 1959 and is approximately 61 years old. Features of the home include a 1,383-square foot basement with a recreation room, central air conditioning, and an attached garage containing 440 square feet of building area. The property has a 12,392-square foot site and is located in Deerfield, West Deerfield Township, Lake County.

¹ The parties describe the subject as a 2-story dwelling. However, the Board takes judicial notice of the appellant's tax year 2019 appeal before the Property Tax Appeal Board under Docket #19-06008 where the parties submitted evidence consisting of the subject's property record card including a schematic drawing, along with the photograph of the subject property. Based on this evidence, the Board in the prior year appeal found that the subject dwelling is a part 1-story and part 2-story design.

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, two of which are located within the same assessment neighborhood code as the subject property. The properties are improved with one, 2-story and three, 1-story dwellings of brick exterior construction ranging in size from 1,800 to 2,502 square feet of living area. The dwellings were built from 58 to 70 years ago. Each home features an unfinished basement and central air conditioning. Three comparables have a fireplace and/or an attached garage ranging in size from 240 to 441 square feet of building area. The comparables have improvement assessments ranging from \$82,833 to \$104,849 or from \$40.49 to \$46.02 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$98,052 or \$42.65 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 \$173,206. The subject property has an improvement assessment of \$116,102 or \$50.50 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 within the same assessment neighborhood code as the subject property. The board of review comparable #3 was also submitted by the appellant as comparable #1. The comparables are improved with 1-story dwellings of brick exterior construction ranging in size from 1,854 to 2,502 square feet of living area. The dwellings were built in 1952 or 1955. Two comparable each feature a basement, one with recreation room, and one comparable was built on a concrete slab foundation. Two comparables have central air conditioning and a fireplace, and two comparables feature a garage containing either 276 or 440 square feet of building area. The properties have improvement assessments ranging from \$73,398 to \$104,849 or from \$39.59 to \$50.39 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 regarding the improvement 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 improvement assessment is not warranted.

The parties submitted a total of six equity comparables including one common comparable in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #2 and board of review comparable #2 based on their significantly smaller dwelling sizes when compared to the subject and/or concrete slab foundation, dissimilar to the subject's basement foundation. The Board also gave less weight to appellant's comparables #3 and #4 based on their locations outside of the subject's assessment neighborhood code.

The Board finds the best evidence of equity in assessment to be the parties' common comparable, along with board of review comparable #1, although the parties' common comparable lacks a garage and a finished basement area, which are both features of the subject property, and board of review comparable #1 lacks central air conditioning, unlike the subject. These differences suggest that upward adjustments need to be considered to these two best comparables in the record in order to make them more equivalent to the subject. The two best comparables in this record have improvement assessments of \$103,911 and \$104,849 or \$41.91 and \$50.39 per square foot of living area. The subject property has an improvement assessment of \$116,102 or \$50.50 per square foot of living area which is higher than the two best comparables in the record. However, considering the subject's superior characteristics such as larger dwelling size, garage feature, and/or central air conditioning, the Board finds that Based on the evidence in this record, the appellant has not demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement assessment 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: March 15, 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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