



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

APPELLANT: Andrea Mitchell
DOCKET NO.: 20-01350.001-R-1
PARCEL NO.: 16-29-303-053

The parties of record before the Property Tax Appeal Board are Andrea Mitchell, 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: \$48,364
IMPR.: \$198,282
TOTAL: \$246,646

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 2-story dwelling of brick exterior construction with 3,520 square feet of living area. The dwelling was constructed in 1989 and is approximately 31 years old. Features of the home include a full basement with a recreation room, central air conditioning, a fireplace, and a 550-square foot attached garage. The property has a 9,000-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 comparables located within the same assessment neighborhood code as the subject property. The properties are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,160 to 4,128 square feet of living area. The dwellings were built from 31 to 70 years ago. Two comparables feature either a partial or full basement both with finished area, and two

comparables are built on a concrete slab foundation. Each home has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 483 to 556 square feet of building area. The comparables have improvement assessments ranging from \$141,611 to \$202,071 or from \$44.81 to \$52.29 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$171,248 or \$48.65 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 \$246,646. The subject property has an improvement assessment of \$198,282 or \$56.33 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,454 to 3,992 square feet of living area. The dwellings were constructed in either 1989 or 1994. Three comparables each feature a partial or full basement, two with recreation room, and two comparables are built on a concrete slab foundation. Each comparable has central air conditioning, a fireplace, and an attached garage ranging in size from 682 to 722 square feet of building area. The properties have improvement assessments ranging from \$191,099 to \$231,551 or from \$52.63 to \$58.00 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 nine comparables in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #3 and #4, along with board of review comparables #1 and #2 based on their concrete slab foundations, dissimilar to the subject's basement foundation. The Board also gave less weight to appellant's comparable #2 based on its older age of 70 years old, compared to the subject dwelling which is 31 years old.

The Board finds that on this record appellant's comparable #1 and board of review comparables #3, #4, and #5 are most similar to the subject in terms of location, design, age, foundation, and most features. However, board of review comparable #4 is larger in dwelling size, and comparable #5 lacks a finished basement area when compared to the subject which suggests that adjustments are needed to be made to these comparables in order to make them more equivalent

to the subject. The best comparables in the record have improvement assessments ranging from \$175,000 to \$231,551 or from \$48.50 to \$58.00 per square foot of living area. The subject's improvement assessment of \$198,282 or \$56.33 per square foot of living area falls within the range established by the best comparables in this record.

Based on the evidence in this record, and after considering necessary adjustments to the best comparables in the record for some differences from the subject, the Board finds that 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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