



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

APPELLANT: Paul Vole
DOCKET NO.: 20-01365.001-R-1
PARCEL NO.: 16-29-405-010

The parties of record before the Property Tax Appeal Board are Paul Vole, 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: \$32,959
IMPR.: \$59,320
TOTAL: \$92,279

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 one-story dwelling of wood siding exterior construction with 1,483 square feet of living area. The dwelling was built in 1949 and is approximately 71 years old. Features of the home include a slab foundation, central air conditioning, one bathroom, and an attached garage with 540 square feet of building area. The property has a 6,250 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with one-story dwellings of wood siding or brick exterior construction that range in size from 1,316 to 1,668 square feet of living area. The comparables range in age from 61 to 85 years old. Three comparables have partial basements with finished area and one comparable has a slab foundation. Two comparables have central air conditioning, three

comparables have garages ranging in size from 210 to 475 square feet of building area, and each property has one or two fireplaces. The comparables have from 1 to 2½ bathrooms. The comparables are located from approximately .26 to .53 of one mile from the subject property. These properties have improvement assessments ranging from \$40,698 to \$54,889 or from \$30.83 to \$34.44 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$48,123.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,364. The subject property has an improvement assessment of \$62,405 or \$42.08 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 improved with one-story dwellings of brick, wood siding, or brick and wood siding exterior construction that have 1,438 or 1,518 square feet of living area. The homes were built from 1951 to 1955. Each home has a partial or full basement with two being partially finished, central air conditioning, one fireplace, and 1½ of 2 bathrooms. Two comparables have attached garages with 294 or 612 square feet of building area. The comparables are located from approximately .64 to .71 of one mile from the subject property. These properties have improvement assessments ranging from \$65,714 to \$85,080 or from \$45.70 to \$56.05 per square foot of living area.

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 evidence in the record supports a reduction to the subject's improvement assessment.

The parties submitted seven comparables to support to support their respective positions. Six of the comparables have full or partial basements, five with finished area, whereas the subject has a slab foundation suggesting each of these comparables would require a downward adjustment to make them more equivalent to the subject property. Six of the comparables have ½ to 1½ more bathrooms than the subject suggesting these comparables would require a downward adjustment to make them more equivalent to the subject property for this feature. Each comparable has one or two fireplaces whereas the subject has no fireplace suggesting these comparables would require a downward adjustment to make them more equivalent to the subject property for this amenity. Appellant's comparables #1 and #3 have no central air condition whereas the subject has central air conditioning requiring these comparables to have positive adjustments for this attribute. Appellant's comparable #3 and board of review comparable #3 have no garage, unlike the subject property, necessitating positive adjustments to these comparables for this feature. The comparables submitted by the parties have improvement assessments that range from \$40,698 to \$85,080 or from \$30.93 to \$56.05 per square foot of living area. The only comparable with a slab foundation like the subject property is appellant's comparable #3, that has an improvement assessment of \$54,889 or \$32.91 per square foot of living area. However,

this comparable would require upward adjustments due to the lack of central air conditioning and the lack of a garage. The subject's improvement assessment of \$62,405 or \$42.08 per square foot of living area falls within the range established by the comparables in this record but above the most similar comparable. Based on this record, after considering the necessary adjustments to the comparables for differences from the subject property, the Board finds the subject's improvement is inequitably assessed and 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

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

APPELLANT

Paul Vole, 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