



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

APPELLANT: Morry Rotenberg  
DOCKET NO.: 20-01369.001-R-1  
PARCEL NO.: 16-32-318-022

The parties of record before the Property Tax Appeal Board are Morry Rotenberg, 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:** \$55,902  
**IMPR.:** \$120,794  
**TOTAL:** \$176,696

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 two-story dwelling of brick and wood siding exterior construction with 3,098 square feet of living area. The dwelling was constructed in 1977 and is 43 years old. Features of the home include a concrete slab foundation, central air conditioning, one fireplace, and an attached 440 square foot garage. The property has an 10,790 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 the same assessment neighborhood code as the subject property. The comparables are improved with one-story or two-story dwellings of brick or wood siding exterior construction that range in size from 2,824 to 3,743 square feet of living area and range in age from 45 to 63 years old. Each comparable has an unfinished basement, central air conditioning,

one fireplace and an attached garage with either 440 or 483 square feet of building area. The comparables have improvement assessments that range from \$103,889 to \$111,906 or from \$29.70 to \$36.79 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$105,951.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$176,696. The subject property has an improvement assessment of \$120,794 or \$38.99 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,696 to 2,965 square feet of living area. The homes were built from 1973 to 1986. Comparable #5 has an effective year built of 1977. Three comparables have basements, one of which is finished with a recreation room. Two comparables have concrete slab foundations. Each comparable has central air conditioning and an attached garage that ranges in size from 480 to 576 square feet of building area. Four comparables each have a fireplace. Comparable #3 has an inground swimming pool. The comparables have improvement assessments that range from \$107,406 to \$142,688 or from \$39.00 to \$51.83 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant 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 parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables along with board of review comparables #3, #4 and #5 which have basements unlike the subject. In addition, appellant's comparable #1 is a dissimilar one-story dwelling that is 20 years older than the subject and board of review comparable #3 has an inground swimming pool unlike the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which overall are more similar to the subject in location, age, dwelling size, and features. These comparables have improvement assessments of \$107,406 and \$118,951 or \$39.00 and \$44.12 per square foot of living area. The subject's improvement assessment of \$120,794 or \$38.99 per square foot of living area is supported on a square foot basis but falls slightly above on an overall basis. The higher improvement assessment on an overall basis is logical when considering the subject's larger dwelling size. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, 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 assessment is not 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: October 18, 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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