



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

APPELLANT: Eric Meyers
DOCKET NO.: 20-01408.001-R-1
PARCEL NO.: 16-32-313-053

The parties of record before the Property Tax Appeal Board are Eric Meyers, 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: \$ 58,036
IMPR.: \$144,320
TOTAL: \$202,356

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 exterior construction with 3,280 square feet of living area. The dwelling was constructed in 1987 and is approximately 33 years old. Features of the home include slab foundation, central air conditioning, one fireplace, and an attached garage with 625 square feet of building area. The property has an approximately 10,800 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 three equity comparables improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,092 to 3,671 square feet of living area. The dwellings range in age from 21 to 52 years old. Two of the comparables have full unfinished basements and one comparable has a concrete slab foundation. Each dwelling has central air conditioning and an attached

garage ranging in size from 260 to 661 square feet of building area. Two of the homes each have a fireplace. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$112,483 to \$149,198 or from \$36.40 to \$41.54 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$126,608 or \$38.60 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 property of \$202,356. The subject property has an improvement assessment of \$144,320 or \$44.00 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 improved with either one-story or two-story dwellings of wood siding, brick, or brick and wood siding exterior construction ranging in size from 3,100 to 3,483 square feet of living area. The dwellings were built from 1985 to 1992 with the oldest dwelling having an effective age of 1989. One comparable has a slab foundation and four comparables have either partial or full basements, two of which have finished area. Each comparable has central air conditioning, one fireplace, and an attached garage ranging in size from 4612 to 648 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$147,285 to \$212,081 or from \$46.35 to \$60.89 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparables to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 due to differences from the subject dwelling size and/or age. The Board gives less weight to board of review comparable #3 due to its one-story design as compared to the subject's two-story design. Furthermore, the Board has given reduced weight to board of review comparables #1 and #2 as each has a partial or full basement with finished area whereas the subject has a slab foundation.

The Board finds the best comparables to be appellant's comparable #3 and the board of review comparables #4 and #5 which are each most similar to the subject in design, age and location. The Board recognizes that board of review comparable #5 has a full unfinished basement which would require downward adjustment to make it more equivalent to the subject's concrete slab foundation. These three best comparables in the record have improvement assessments that range from \$147,285 to \$152,968 or from \$41.54 to \$49.34 per square foot of living area. The subject has an improvement assessment of \$144,320 or \$44.00 per square foot of living area,

which falls below the range in terms of overall improvement assessment and within the range on a per-square-foot basis. Based on this record and after considering adjustments for differences when compared to the subject property, the Board finds that the appellant failed to establish lack of assessment equity by clear and convincing evidence and therefore no change in the subject's improvement assessment is warranted on this record.

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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