



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

APPELLANT: Jeremy Kramer
DOCKET NO.: 20-01501.001-R-1
PARCEL NO.: 16-32-104-013

The parties of record before the Property Tax Appeal Board are Jeremy Kramer, 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: \$53,737
IMPR.: \$140,972
TOTAL: \$194,709

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 two-story dwelling of brick and wood siding exterior construction with 2,711 square feet of living area. The dwelling was built in 1965 and is approximately 55 years old. Features of the home include a slab foundation, central air conditioning, one fireplace and an attached garage with 462 square feet of building area. The property has a site with approximately 11,250 square feet of land area 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 improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,183 to 2,897 square feet of living area. The homes ranging in age from 54 to 56 years old. Two comparables have basements with finished area. Each comparable has

central air conditioning, one or two fireplaces and an attached garage with 440 or 441 square feet of building area. The comparables are located from approximately .04 to .48 of one mile from the subject property. The comparables have improvement assessments ranging from \$104,287 to \$151,527 or from \$47.77 to \$53.97 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$139,074.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$203,051. The subject property has an improvement assessment of \$149,314 or \$55.08 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 comparable #4 being the same property as appellant's comparable #1. The comparables are improved with two-story dwellings with a combination of brick and wood siding exterior construction that range in size from 2,089 to 2,351 square feet of living area. The homes were built in 1964 or 1965. It appears each home has a slab foundation, central air conditioning, one fireplace and an attached garage ranging in size from 440 to 462 square feet of building area. These properties have improvement assessments ranging from \$114,393 to \$130,789 or from \$51.09 to \$56.96 per square foot of living area. The board of review requested no change be made to the subject's 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains information on eight equity comparables submitted by the parties to support their respective positions with one comparable being common to the parties. The comparables are improved with dwellings similar to the subject in style and age. Only appellant's comparable #2 is improved with a dwelling that is similar to the subject dwelling in size with the remaining comparables being from approximately 13% to 23% smaller than the subject dwelling. All other things being equal, it would be expected that the smaller dwellings would have a higher improvement assessment on a per square foot basis than the subject dwelling due to economies of scale. The comparables provided by the parties have improvement assessments ranging from \$47.77 to \$56.96 per square foot of living area. The common comparable has an improvement assessment of \$51.09 per square foot of living area. The home most similar to the subject in size has an improvement assessment of \$52.30 per square foot of living area, however, this dwelling has a full basement that is partially finished, which is superior to the subject's foundation, suggesting a downward adjustment would be appropriate. The subject's improvement assessment of \$55.08 per square foot of living area falls within the range established the comparables in this record but is above the common comparable and the only comparables that is similar to the subject in dwelling size. Therefore, the Board finds that a reduction to the subject's improvement assessment is appropriate.

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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