



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

APPELLANT: Ivy Baruch
DOCKET NO.: 20-02078.001-R-1
PARCEL NO.: 16-34-101-028

The parties of record before the Property Tax Appeal Board are Ivy Baruch, 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: \$86,631
IMPR.: \$188,192
TOTAL: \$274,823

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 wood siding exterior construction with 4,058 square feet of living area. The dwelling was constructed in 1967 and is approximately 53 years in actual age with an effective year built of 1977 due to remodeling.¹ Features of the home include an unfinished basement, central air conditioning, a fireplace, and an attached garage containing 462 square feet of building area. The property has a site measuring approximately 24,710 square feet and is located in Deerfield, Moraine 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 a grid containing information on four equity comparables located in the same assessment neighborhood code as is assigned to the

¹ Some descriptive information was drawn from the subject's property record card submitted by the board of review and not contested by the appellant.

subject property. The comparables consist of 1.5-story and 2-story homes of brick or wood siding exterior construction that range in size from 3,724 to 4,171 square feet of living area. The homes range in age from 55 to 59 years old. Two homes each feature a basement, one with finished area, one home has a crawl space foundation, and one dwelling was built on a concrete slab foundation. Three comparable have central air conditioning, one or two fireplaces, and an attached garage ranging in size from 484 to 630 square feet of building area. The comparables have improvement assessments that range from \$132,834 to \$183,323 or from \$35.67 to \$44.43 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$167,230 or \$41.21 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 \$274,823. The subject property has an improvement assessment of \$188,192 or \$46.38 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 located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 2-story dwellings with brick and wood siding exteriors ranging in size from 3,939 to 4,349 square feet of living area. The comparables were built from 1964 to 1968 and have effective ages ranging from 1972 to 1987. The comparables each feature a basement, four with finished area. Each of these homes also features central air conditioning, one or two fireplaces, and an attached garage ranging in size from 462 to 648 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$200,609 to \$224,965 or from \$46.13 to \$55.57 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 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 that the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #2 and #4 based on their crawl or concrete slab foundations which are dissimilar from the subject's basement foundation. The Board also gave reduced weight to appellant's comparable #1 as this comparable appears to be an outlier given its substantially lower improvement assessment relative to the remaining comparables in this record. Finally, the Board gave less weight to board of review comparable #3 based on having an inground swimming pool, an amenity that the subject lacks.

The Board finds the best evidence of equity in assessment to be appellant's comparable #3, along with board of review comparables #1, #2, #4, and #5 as these properties are most similar to the subject in foundation, as well as location, design, actual and/or effective age, and most features. However, board of review comparables #1, #4, and #5 each have a finished basement area, unlike the subject's unfinished basement, thus requiring downward adjustments to these comparables in order to make them more equivalent to the subject. The most similar comparables in the record have improvement assessments ranging from \$171,058 to \$224,965 or from \$43.74 to \$55.57 per square foot of living area. The subject's improvement assessment of \$188,192 or \$46.38 per square foot of living falls well within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. After considering adjustments to the comparables for differences from the subject such as finished basement areas, the Board finds that the subject improvement is equitably assessed and, therefore, no reduction is 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: November 22, 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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