



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

APPELLANT: Steven Altschul  
DOCKET NO.: 20-02208.001-R-1  
PARCEL NO.: 16-34-106-010

The parties of record before the Property Tax Appeal Board are Steven Altschul, 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:** \$74,548  
**IMPR.:** \$126,059  
**TOTAL:** \$200,607

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 ranch-style dwelling of brick exterior construction with 2,836 square feet of living area. The dwelling was constructed in 1966 and is approximately 54 years old. Features of the home include a 1,502 square foot basement, central air conditioning, one fireplace, and a 483 square foot attached garage. The property has an approximately 17,720 square foot site 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 information on four equity comparables with the same assessment neighborhood code as the subject and located within 0.16 of a mile from the subject property. The comparables are improved with ranch-style dwellings of brick exterior construction with 2,621 or 2,822 square feet of living area. The dwellings are from 54 to 56 years old. Each comparable has a 655 to 1,411 square foot basement, one or

two fireplaces, and a 483 or 600 square foot attached garage. Three comparables each have central air conditioning. The comparables have improvement assessments that range from \$89,017 to \$118,761 or from \$31.54 to \$42.08 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$106,137 or \$37.42 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 \$200,607. The subject property has an improvement assessment of \$126,059 or \$44.45 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject and located within 0.35 of a mile from the subject property. The comparables are improved with ranch-style dwellings of brick or brick and wood siding exterior construction ranging in size from 2,822 to 3,028 square feet of living area. The dwellings were built from 1961 to 1966 with effective built dates ranging from 1965 to 1974. Each comparable has a 1,012 to 2,312 square foot basement, central air conditioning, and one or two fireplaces. Three comparables each have a garage with 483 or 576 square feet of building area. The comparables have improvement assessments that range from \$123,905 to \$160,993 or from \$43.91 to \$54.28 per square foot of living area. Based on this evidence, the board of review requested confirmation of 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #4 as well as board of review comparable #1 which differ from the subject in basement size and/or lacks a garage, a feature of the subject. Additionally, the appellant's comparables #1 and #3 appear to be outliers with considerably lower improvement assessments than the other comparables in the record.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3, and #4 which are more similar to the subject in location, design, age, dwelling size, basement size, and most features. The comparables have improvement assessments that range from \$123,905 to \$139,744 or from \$43.91 to \$46.15 per square foot of living area. The subject's improvement assessment of \$126,059 or \$44.45 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the 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.



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Chairman



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Member



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Member



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Member

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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: January 17, 2023



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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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