



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

APPELLANT: Rita Kaplan
DOCKET NO.: 20-03324.001-R-1
PARCEL NO.: 16-32-412-027

The parties of record before the Property Tax Appeal Board are Rita Kaplan, the appellant, by attorney Anthony DeFrenza of the Law Office of DeFrenza & Mosconi PC in Northbrook, 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: \$73,340
IMPR.: \$202,007
TOTAL: \$275,347

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 exterior construction containing 3,912 square feet of living area that was built in 1996 and is approximately 24 years old. Features of the home include a full unfinished full basement, central air conditioning, one fireplace, and an attached garage with 782 square feet of building area. The property has a 12,623 square foot site 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 exterior construction that range in size from 3,523 to 4,477 square feet of living area. The homes range in age from 22 to 25 years old. Each property has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 671 to 782 square feet of building area. The comparables have the

same assessment neighborhood code as the subject property and are located from approximately .04 to .13 of one mile from the subject property. The comparables have improvement assessments ranging from \$166,032 to \$196,078 or from \$41.35 to \$47.13 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$161,478.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$275,347. The subject property has an improvement assessment of \$202,007 or \$51.64 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 two-story dwellings of brick exterior construction that range in size from 4,047 to 4,618 square feet of living area.¹ The homes were built from 1995 to 1999. Each comparable has a full basement with two having finished areas, central air conditioning, one or two fireplaces and an attached garage ranging in size from 671 to 815 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located within .16 of one mile from the subject property. These properties have improvement assessments ranging from \$209,632 to \$241,247 or from \$49.37 to \$53.01 per square foot of living area.

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 information on nine equity comparables to support their respective positions. The comparables are similar to the subject property in location, dwelling age, dwelling style and most features. The primary differences between the comparables and the subject property is dwelling size. The Board gives less weight to appellant's comparable #2 and board of review comparables #1, #3 and #4 due to differences from the subject dwelling in size as these homes are from approximately 14% to 18% larger than the subject dwelling. The Board gives most weight to appellant's comparables #1, #3 and #4 in addition to board of review comparables #2 and #5 as these homes are more similar to the subject dwelling in size containing from 3,523 to 4,294 square feet of living area. Board of review comparable #2 has finished basement area, unlike the subject's unfinished basement, suggesting this comparable would require a downward adjustment to make it more equivalent to the subject for this feature. These comparables have improvement assessments ranging from \$166,032 to \$212,292 or from \$41.35 to \$52.46 per square foot of living area. Board of review comparable #5 is most like the subject dwelling in size and features and has an improvement assessment of \$212,292 or \$52.46 per

¹ The board of review indicated that its comparable #4 is a one-story dwelling, however, the descriptive information stated the home has 4,541 square feet of above ground living area and a ground floor living area of 1,277 square feet demonstrating the comparable is improved with a two-story dwelling.

square foot of living area. The subject's improvement assessment of \$202,007 or \$51.64 per square foot of living area falls within the range established by the best comparables in this record and is well supported by the most similar comparable in the record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists based on this evidence.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed. The Board finds the assessment of the subject property as established by the board of review is correct 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:

December 20, 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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COUNTY

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