



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

APPELLANT: Jay Baehr  
DOCKET NO.: 21-00503.001-R-1  
PARCEL NO.: 16-28-105-005

The parties of record before the Property Tax Appeal Board are Jay Baehr, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.<sup>1</sup>

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:** \$58,751  
**IMPR.:** \$141,500  
**TOTAL:** \$200,251

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 2021 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**

As an initial matter, the Board finds that the subject dwelling and the comparables dwellings submitted by both parties are split-level in style and located in the same assessment neighborhood code which is further described as "Splits in Northeast Deerfield." This neighborhood description along with the reported presence of lower level area suggests the split-level design rather than the one-story dwelling height reported in the parties' grid analyses.

The subject property consists of a split-level dwelling of brick and wood siding exterior construction with 2,176 square feet of above grade living area. The dwelling was constructed in 1961 and is approximately 60 years old. Features of the home include a finished lower level, a 1,026 square foot basement, 1½ bathrooms, central air conditioning, one fireplace and a 504

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<sup>1</sup> The parties agreed to forego the scheduled virtual hearing on this case and have the Board issue a decision based on the evidence in the record.

square foot garage. The property has an approximately 12,040 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with split-level dwellings of brick or wood siding exterior construction that range in size from 1,750 to 2,297 square feet of above grade living area. The homes range in age from 52 to 60 years old. Each comparable has a lower level with comparable #2 appearing to also have a 720 square foot basement. Each comparable has from 2 to 3 full bathrooms, comparable #1 has a half bathroom, central air conditioning and a garage ranging in size from 484 to 546 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments that range from \$101,017 to \$138,035 or from \$53.91 to \$60.09 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$123,814 or \$56.90 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 \$226,393. The subject has an improvement assessment of \$167,642 or \$77.04 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 the subject property. The comparables are improved with split-level dwellings of brick or brick and wood siding exterior construction that range in size from 1,864 to 2,066 square feet of above grade living area. The homes were built from 1960 to 1964. Each comparable has a finished lower level, 2½ or 3½ bathrooms, central air conditioning and a garage ranging in size from 460 to 1,105 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments that range from \$141,553 to \$158,059 or from \$71.18 to \$78.25 per square foot of living area.

The board of review include handwritten comments on its grid analysis and property record card noting the subject's sub-basement feature in addition to its finished lower level. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant 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 parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #3 along with board of review comparables #2 and #5 which have a less similar dwelling size and/or garage size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant comparables #1, #2 and #4 and board of review comparables #1, #3 and #4 which are more similar to the subject in location, age, design, dwelling size and other features, although each of these properties has a superior bathroom count relative to the subject and one appears to have a basement in addition to a lower level like the subject. These best comparables have improvement assessments that range from \$118,720 to \$154,942 or from \$53.91 to \$76.97 per square foot of living area. The subject's improvement assessment of \$167,642 or \$77.04 per square foot of living area falls above the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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