



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

APPELLANT: Moshe & Elaine Mizrachi  
DOCKET NO.: 21-02006.001-R-1  
PARCEL NO.: 16-32-112-029

The parties of record before the Property Tax Appeal Board are Moshe & Elaine Mizrachi, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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:** \$47,726  
**IMPR.:** \$77,986  
**TOTAL:** \$125,712

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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**

The subject property is described as a one-story dwelling of brick and wood siding exterior construction with 2,084 square feet of living area. The dwelling was constructed in 1956 and is approximately 65 years old. Features of the home include a concrete slab foundation, central air conditioning and a 438 square foot attached garage. The property has an 8,850 square foot site and is located in Deerfield, West Deerfield Township, Lake County

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are described as one-story dwellings of brick exterior construction with either 1,886 or 2,107 square feet of living area. The dwellings are 64 or 65 years old. Each comparable has a concrete slab foundation, central air conditioning and an attached garage with 264 square feet of building area. Three comparables each have a fireplace. The comparables have improvement

assessments ranging from \$46,656 to \$61,911 or from \$24.74 to \$29.38 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,712. The subject has an improvement assessment of \$77,986 or \$37.42 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 within the same assessment neighborhood code as the subject. The comparables are described as one-story dwellings of brick or brick and wood siding exterior construction that range in size from 2,025 to 2,223 square feet of living area. The dwellings were built from 1957 to 1960. Three comparables are reported to have concrete slab foundations and two comparables are reported to have basements. Each comparable has central air conditioning and an attached garage ranging in size from 253 to 550 square feet of building area. Comparable #3 has an additional 440 square foot detached garage. One comparable has a fireplace. The comparables have improvement assessments ranging from \$79,546 to \$103,318 or from \$38.80 to \$47.31 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to appellants' comparables #1, #2 and #3 which are less similar in dwelling size when compared to the subject. The Board gives less weight to board of review comparables #2 and #3 which have basements and/or an additional detached garage, not features of the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparable #4 and board of review comparables #1, #4 and #5 which are more similar to the subject in location, age, style, dwelling size and some features. These comparables have improvement assessments ranging from \$61,911 to \$88,440 or from \$29.38 to \$42.45 per square foot of living area. The subject has an improvement assessment of \$77,986 or \$37.42 per square foot of living area, which falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants did not prove by 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.



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:

July 18, 2023



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Moshe & Elaine Mizrachi, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld & Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085