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

APPELLANT: David Mutnick
DOCKET NO.: 21-02008.001-R-1
PARCEL NO.: 16-30-406-018

The parties of record before the Property Tax Appeal Board are David Mutnick, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.[1]

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:** | $57,200 |
| **IMPR.:** | $256,500 |
| **TOTAL:** | $313,700 |

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

The subject property consists of a 2-story dwelling of brick exterior construction with 4,275 square feet of living area. The dwelling was built in 2008 and is approximately 13 years old. Features of the home include a full basement with finished area, central air conditioning, one fireplace and an attached garage with 891 square feet of building area. The property has a site with approximately 12,080 square feet of land area and is located in Deerfield, West Deerfield Township, Lake County.

In support of this argument the appellant submitted information on four equity comparables with the same assessment neighborhood code as the subject property. The comparables are described

[1] The parties agreed to forgo the scheduled virtual hearing on this case and have the Board issue a decision based on the evidence in the record.

as 2-story dwellings of brick or wood siding exterior construction ranging in size from 4,026 to 4,477 square feet of living area. The homes are from 14 to 19 years old. The comparables have full basements, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 667 to 800 square feet of building area. The comparables have improvement assessments ranging from $174,718 to $208,009 or from $39.15 to $49.04 per square foot of living area. Based on this evidence, the appellant 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 $313,700. The subject property has an improvement assessment of $256,500 or $60.00 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject property. The comparables are described as 1.75-story or 2-story dwellings of brick exterior construction ranging in size from 4,022 to 4,762 square feet of living area. The homes were built from 2003 to 2017. The comparables have basements, one of which is finished with a recreation room. Each comparable has central air conditioning, one fireplace, and an attached garage ranging in size from 667 to 800 square feet of building area. The comparables have improvement assessments ranging from $241,439 to $304,360 or from $60.03 to $63.91 per square foot of living area. Based on this evidence, the board of review requests 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 seven comparables submitted by the parties to support their respective positions. The Board gives less weight to board of review comparable #3 which is a newer and a larger dwelling when compared to the subject. The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are all relatively similar to the subject in location, age, style, size and some features. However, the Board finds four of comparables have unfinished basements and all have smaller garages when compared to the subject suggesting upward adjustments to make them more equivalent to the subject property. Nevertheless, the best comparables have improvement assessments that range from $174,718 to $255,999 or from $39.15 to $62.59 per square foot of living area. The subject's improvement assessment of $256,500 or $60.00 per square foot of living area falls within the range established by the best comparables in this record on a per square foot basis but slightly above on an overall basis. Based on this evidence and after considering adjustments to the best comparables for differences from the subject property, 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.

Chairman

Member

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

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

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