



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

APPELLANT: Annie Kahn
DOCKET NO.: 21-02027.001-R-1
PARCEL NO.: 16-34-315-032

The parties of record before the Property Tax Appeal Board are Annie Kahn, the appellant, 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 **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: \$59,229
IMPR.: \$148,320
TOTAL: \$207,549

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 owner-occupied dwelling of brick and wood siding exterior construction with 3,369 square feet of living area. The home was built in 1985 and is approximately 36 years old. The home has an effective year built of 1997. Features include an unfinished basement, central air conditioning, one fireplace, and a 441 square foot garage. The property has an approximately 11,582 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellant contends assessment inequity regarding the improvement assessment 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 property. The comparables are improved with 2-story homes of brick exterior construction ranging in size from 3,274 to 3,369 square feet of living area. The homes are either 34 or 36 years old. The

comparables each have a basement with one having finished area. Each comparable has central air conditioning, one fireplace, and a garage that ranges in size from 546 to 682 square feet of building area. The properties have improvement assessments ranging from \$143,374 to \$150,484 or from \$43.12 to \$45.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$148,320 or \$44.02 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 \$231,339. The subject property has an improvement assessment of \$172,110 or \$51.09 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 improved with 2-story homes of brick or brick and wood siding exterior construction ranging in size from 3,262 to 3,765 square feet of living area. The homes were built from 1984 to 1988 and thus would range in age from 33 to 37 years old. Each comparable has a basement with finished area, central air conditioning, one fireplace, and a garage that ranges in size from 462 to 621 square feet of building area. The properties have improvement assessments ranging from \$164,465 to \$196,606 or from \$48.58 to \$52.22 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 record contains seven equity comparables submitted by the parties for the Board's consideration. The Board gives less weight to the appellant's comparable #3 as well as the board of review comparables which have basement finish, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, and #4 which are identical or similar to the subject in location, design, age, dwelling size, and other features. These three properties have improvement assessments ranging from \$143,374 to \$147,330 or from \$43.12 to \$45.00 per square foot of living area. The subject's improvement assessment of \$172,110 or \$51.09 per square foot of living area falls above the range established by the best comparables in this record and is excessive. Based on this record and after considering 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 assessment was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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: October 17, 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

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