



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

APPELLANT: Lisa Pharris
DOCKET NO.: 21-02034.001-R-1
PARCEL NO.: 16-28-116-004

The parties of record before the Property Tax Appeal Board are Lisa Pharris, 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 **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: \$50,944
IMPR.: \$90,579
TOTAL: \$141,523

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 one-story dwelling of brick exterior construction with 1,493 square feet of living area. The dwelling was built in 1958 and is approximately 63 years old. Features of the subject property include a finished lower level with 713 square feet, central air conditioning, one fireplace and an attached garage with 504 square feet of building area. The property has a site with approximately 9,980 square feet of land area 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 with the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of brick exterior construction that range in size from 1,125 to 1,669 square feet of living area. The homes range in age from 58 to 65 years

old. Each comparable has a lower level and/or partial basement with finished area ranging in size from 550 to 924 square feet, central air conditioning, and an attached garage ranging in size from 352 to 550 square feet of building area. Two comparables each have one fireplace. The comparables have improvement assessments ranging from \$50,104 to \$77,811 or from \$42.75 to \$51.53 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 \$141,523. The subject property has an improvement assessment \$90,579 or \$60.67 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 with the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of brick, wood siding, or brick and wood siding exteriors ranging in size from 1,350 to 1,512 square feet of living area. The homes were built in 1958 or 1959. Each property has a lower level, four of which are finished. Each comparable has central air conditioning; four comparables each have a fireplace; and each comparable has an attached or a detached garage ranging in size from 440 to 525 square feet of building area. The comparables have improvement assessments that range from \$97,484 to \$113,405 or from \$64.47 to \$84.00 per square foot of living area. The board of review requests confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on nine comparables to support their respective positions. The Board gives little weight to the appellant's comparables #1 and #3 due to differences from the subject dwelling in size.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #4 as well as the comparables submitted by the board of review. These comparables are most similar to the subject dwelling in size and features. These comparables have improvement assessments that range from \$71,582 to \$113,405 or from \$42.89 to \$84.00 per square foot of living area. Excluding the low and high improvement assessments yields a tighter range from \$77,811 to \$113,228 or from \$51.53 to \$75.04 per square foot of living area. The subject's improvement assessment of \$90,579 or \$60.67 per square foot of living area falls within the range established by the best comparables in this record. Based on this record 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: _____

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

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