



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

APPELLANT: Anthony Greis
DOCKET NO.: 21-02047.001-R-1
PARCEL NO.: 16-34-101-023

The parties of record before the Property Tax Appeal Board are Anthony Greis, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and 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: \$99,870
IMPR.: \$177,360
TOTAL: \$277,230

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 3,695 square feet of living area. The dwelling was constructed in 1967 and is approximately 54 years old but has an effective age built of 1974 due to remodeling done in 2013.¹ The home features an unfinished basement, central air conditioning, a fireplace, and an attached garage containing 462 square feet of building area. The property has a site measuring approximately 19,423 square feet and is located in Deerfield, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis containing information on four equity comparables located in the same assessment neighborhood code as

¹ Some descriptive information such as effective year built and remodeling was drawn from the subject's property record card submitted by the board of review and not refuted by the appellant.

the subject property. The comparables consist of 2-story homes of brick exterior construction that range in size from 3,284 to 4,017 square feet of living area. The homes range in age from 55 to 57 years old. Each home features a basement, one with finished area. Each home also has central air conditioning, a fireplace, and an attached garage ranging in size from 484 to 624 square feet of building area. The comparables have improvement assessments that range from \$148,095 to \$188,343 or from \$45.00 to \$46.89 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$277,230. The subject property has an improvement assessment of \$177,360 or \$48.00 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 consist of 2-story dwellings with brick, wood siding, or brick and wood siding exteriors ranging in size from 3,235 to 4,088 square feet of living area. The comparables were built from 1964 to 1967 and have effective ages built from 1970 to 1985. Each comparable features a basement, one with finished area. Each comparable also features central air conditioning, one or two fireplaces, and an attached garage ranging from 462 to 676 square feet of building area. Comparable #2 also features an inground swimming pool. The comparables have improvement assessments ranging from \$168,352 to \$207,794 or from \$49.00 to \$53.35 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

The parties submitted a total of nine equity comparables with varying degrees of similarity to the subject in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #4 and board of review comparable #2 due to their finished basement areas unlike the subject's unfinished basement. Additionally, board of review comparable #2 has an inground swimming pool, a feature that the subject property lacks.

The Board finds the remaining comparables to be similar to the subject in location, age built and/or effective age, finished basement area, and most features. However, the subject's dwelling size is larger than all but two of the best comparables in this record, suggesting that adjustments are appropriate to the comparables in order to make them more equivalent to the subject. The best comparables in this record have improvement assessments ranging from \$148,095 to \$190,106 or from \$45.00 to \$53.35 per square foot of living area. The subject's improvement

assessment of \$177,360 or \$48.00 per square foot of living area falls within the range established by the most similar comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. Based on this record, and after considering adjustments to the best comparables for differences from the subject such as dwelling sizes, the Board finds that the appellant's improvement is equitably assessed and, therefore, no reduction 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: 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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