



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

APPELLANT: Michael Fisher  
DOCKET NO.: 21-03006.001-R-1  
PARCEL NO.: 16-28-325-003

The parties of record before the Property Tax Appeal Board are Michael Fisher, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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:** \$52,016  
**IMPR.:** \$321,698  
**TOTAL:** \$373,714

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 two-story dwelling of brick and wood siding exterior construction with 4,166 square feet of living area. The dwelling was constructed in 2016 and is approximately 5 years old. Features of the home include a basement, central air conditioning, three fireplaces and a 690 square foot garage. The property has an approximately 10,420 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 2020-04411.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$374,500 based on the evidence.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables. The comparables are located in the same assessment neighborhood code as the subject and have varying degrees of similarity to the subject. The comparables have improvement assessments that range from \$247,618 to \$381,075 or from \$58.25 to \$79.82 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$299,660 or \$71.93 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 \$427,262. The subject property has an improvement assessment of \$375,246 or \$90.07 per square foot of living area. The board of review notes disclosed that an equalization factor of 0.9979 was applied for the 2021 tax year in West Deerfield Township.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables located in the same assessment neighborhood code as the subject property. The comparables have varying degrees of similarity to the subject and have improvement assessments of \$337,352 and \$342,888 or for \$96.72 and \$96.92 per square foot of living area. In its submission, the board of review reported that 2019 was the beginning of the subject's general assessment cycle. Based on this information, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant critiqued the board of review's comparables arguing the properties are newer in age and have finished basement area in contrast to the subject's unfinished basement.

### **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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for the prior tax year under Docket Number 2020-04411.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$374,500. The Board also finds this record shows that a 0.9979 equalization factor was issued in West Deerfield Township for the 2021 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the

remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds the subject property is an owner-occupied residence and that the 2020 and 2021 tax years are within the same general assessment period for West Deerfield Township. The record contains no evidence showing the Board's 2020 decision was reversed or modified upon review or that the subject property sold in an arm's-length transaction establishing a different fair cash value. For these reasons, the Property Tax Appeal Board finds that the prior year's decision should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of the 2021 equalization factor of 0.9979. ( $\$374,500 \times 0.9979 = \$373,714$ ).

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains seven equity comparables to support the parties' respective arguments. These properties have improvement assessments ranging from \$247,618 to \$381,075 or from \$58.25 to \$96.92 per square foot of living area, including land. The subject's improvement assessment after reduction is \$321,698 or \$77.22 per square foot of living area, which falls within the range of the comparables in this record. The Board finds on this record that the comparables demonstrate the subject property, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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:

August 22, 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

Michael Fisher, by attorney:  
Glenn Guttman  
Rieff Schramm Kanter & Guttman  
100 North LaSalle Street  
23rd Floor  
Chicago, IL 60602

COUNTY

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