



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

APPELLANT: Helen Silverman
DOCKET NO.: 21-03007.001-R-1
PARCEL NO.: 16-21-115-002

The parties of record before the Property Tax Appeal Board are Helen Silverman, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman, 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: \$114,283
IMPR.: \$200,268
TOTAL: \$314,551

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 1-story dwelling of brick exterior construction with 4,270 square feet of living area. The dwelling was constructed in 1994. Features of the home include a 4,270 square foot basement with 1,067 square feet of finished area, central air conditioning, a fireplace, and a 924 square foot garage. The property is located in Highland Park, West Deerfield 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 five equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes of brick or wood siding exterior construction ranging in size from 4,021 to 4,618 square feet of living area. The dwellings were built from 1991 to 1996. Each home has a 2,309 to 4,397 square foot basement, one of which has 2,000

square feet of finished area, central air conditioning, and a garage ranging in size from 624 to 827 square feet of building area. The comparables have improvement assessments ranging from \$182,235 to \$208,053 or from \$40.90 to \$47.87 per square foot of living area.

As part of the appeal, the appellant disclosed that the subject property is an owner-occupied residence. The Board takes judicial notice that this property was the subject matter of an appeal before the Board the prior year under Docket Number 20-04423.001-R-1. In that appeal the Board issued a decision lowering the assessment of the subject property to \$315,213 based on the evidence submitted by the parties.

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 \$356,165. The subject property has an improvement assessment of \$241,882 or \$56.65 per square foot of living area. Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2021 an equalization factor of 0.9979 was applied to non-farm properties in West Deerfield Township.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes of brick or wood siding exterior construction ranging in size from 3,448 to 4,079 square feet of living area. The dwellings were built from 1992 to 1996. Each home has a 2,512 to 3,549 square foot basement, one of which has 2,000 square feet of finished area, central air conditioning, a fireplace, and a garage ranging in size from 625 to 851 square feet of building area. The comparables have improvement assessments ranging from \$185,687 to \$220,555 or from \$51.90 to \$55.26 per square foot of living area.

Based on this evidence the board of review requested 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

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 that the subject property was the subject matter of an appeal before the Board for the 2020 tax year under Docket No. 20-04423.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$315,213. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2021 tax years are within the same general assessment period and an equalization factor of 0.9979 was applied in West Deerfield Township in 2021. Furthermore, the decision of the Board for the 2020 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$314,551, which is less than the 2021 assessment of the subject property of \$356,165.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #2 and #3, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review's comparables #1 and #4, which are similar to the subject in dwelling size, age, location, and features, although these comparables vary in similarity to the subject in basement size, basement finish, and garage size, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments that range from \$182,235 to \$220,555 or from \$40.90 to \$54.07 per square foot of living area. The subject's improvement assessment of \$200,268 or \$46.90 per square foot of living area as reduced herein falls within the range established by the best 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: March 21, 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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