



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

APPELLANT: Scott King  
DOCKET NO.: 21-03008.001-R-1  
PARCEL NO.: 16-16-201-025

The parties of record before the Property Tax Appeal Board are Scott King, 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:** \$56,298  
**IMPR.:** \$96,975  
**TOTAL:** \$153,273

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 part 1-story part 2-story dwelling<sup>1</sup> of brick and wood siding construction with 2,260 square feet of living area. The dwelling was constructed in 1978. Features of the home include a basement, central air conditioning, a fireplace and a 504 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.<sup>2</sup> In support of this argument the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject. The

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<sup>1</sup> Although both parties reported the subject is a 1-story home, the subject's property record card presented by the board of review depicts second floor living area.

<sup>2</sup> The appellant's land assessment claim differs from the subject's land assessment by \$1.00. The Board finds this difference is likely due to rounding or a typographical error.

comparables are improved with part 1-story part 2-story homes<sup>3</sup> of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,260 to 2,389 square feet of living area. The dwellings were built in 1977 or 1978. Four homes are reported to each have a basement with one having finished area and one home is reported to have a concrete slab foundation. Each home has central air conditioning, a fireplace, and a garage ranging in size from 504 to 528 square feet of building area. The comparables have improvement assessments ranging from \$53,647 to \$98,989 or from \$23.74 to \$43.20 per square foot of living area.

As part of the appeal, the appellant also 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 20-04422.001-R-1. In that appeal the Board issued a decision lowering the assessment of the subject property to \$153,596 based on the evidence submitted by the parties.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$172,184. The subject property has an improvement assessment of \$115,886 or \$51.28 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 three equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of brick and wood siding exterior construction with 2,451 or 2,472 square feet of living area. The dwellings were built in 1977 or 1978. Each home has a concrete slab foundation, central air conditioning, a fireplace, and a 462 square foot garage. The comparables have improvement assessments ranging from \$120,733 to \$123,115 or from \$48.84 to \$50.23 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,

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<sup>3</sup> The appellant reported the comparables are 1-story homes but also reported these comparable each have greater total above grade living area than ground floor living area, suggesting the comparables are part 1-story part 2-story homes.

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 Property Board for the 2020 tax year under Docket No. 20-04422.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$153,596. 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 \$153,273, which is less than the 2021 assessment of the subject property of \$172,184.

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 appellant's comparables #1 and #4 and the board of review's comparables, due to substantial differences from the subject in foundation type or basement finish.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #2, #3, and #5, which are similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments that range from \$87,998 to \$98,503 or from \$36.83 to \$43.20 per square foot of living area. The subject's improvement assessment of \$96,975 or \$42.91 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's improvement, 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.

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Chairman



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Member



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Member



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Member



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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



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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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