



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

APPELLANT: Arnold Footle
DOCKET NO.: 21-03161.001-R-1
PARCEL NO.: 16-32-319-004

The parties of record before the Property Tax Appeal Board are Arnold Footle, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.¹

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: \$42,605
IMPR.: \$100,915
TOTAL: \$143,520

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 2,538 square feet of living area. The dwelling was constructed in 1974 and is approximately 47 years old. Features of the home include a slab foundation, central air conditioning, a fireplace and a 484 square foot garage. The property has a 12,144 square foot site and is located in Deerfield, West Deerfield 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 information on four equity comparables with the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size

¹ The parties agreed to forgo the scheduled virtual hearing on this case and have the Board issue a decision based on the evidence in the record.

from 2,538 to 2,958 square feet of living area. The dwellings are 44 to 46 years old. Three comparables have basements and one comparable has a slab foundation. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 440 to 562 square feet of building area. The comparables have improvement assessments that range from \$71,783 to \$100,911 or from \$28.28 to \$34.41 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 \$143,520. The subject property has an improvement assessment of \$100,915 or \$39.76 per square foot of living area.

In response to the appeal, the board of review noted appellant's comparable sale #1 has an assessment that reflects the 2019 sale price and the remaining appellant's comparables are 9.5% to 16.5% larger in dwelling size than the subject.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables with the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of wood siding, brick or brick and wood siding exterior construction ranging in size from 2,522 to 2,565 square feet of living area. The dwellings were built from 1970 to 1977. Four comparables have basements and three comparables have slab foundations. Each comparable has central air conditioning and a garage ranging size from 440 to 506 square feet of building area. Four comparables each have a fireplace. The comparables have improvement assessments that range from \$100,922 to \$137,035 or from \$39.76 to \$54.34 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 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of 11 suggested equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #2, #3 and #4 along with board of review comparables #1, #2, #6 and #7 which have basements unlike the subject and/or are less similar in dwelling size when compared to the subject.

The Board finds the best evidence of equity are appellant's comparable #1 and the board of review comparables #3, #4 and #5 which have slab foundations and are similar to the subject in location, dwelling size, design, age and features. These comparables have improvement assessments that range from \$71,783 to \$120,555 or from \$28.28 to \$47.50 per square foot of living area. The subject's improvement assessment of \$100,915 or \$39.76 per square foot of

living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, 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:

December 20, 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

AGENCY

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