



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

APPELLANT: Jack Samuel
DOCKET NO.: 21-03162.001-R-1
PARCEL NO.: 16-32-308-015

The parties of record before the Property Tax Appeal Board are Jack Samuel, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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: \$54,911
IMPR.: \$100,392
TOTAL: \$155,303

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 and wood siding exterior construction with 2,610 square feet of living area. The dwelling was built in 1972 and is approximately 49 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage containing 483 square feet of building area. The property has an approximately 10,880 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 property and located within 0.31 of a mile from the subject. The comparables are reported to be improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,780 to 3,099

square feet of living area. The dwellings range in age from 45 to 49 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace, and an attached garage ranging in size from 440 to 562 square feet of building area. The improvement assessments on these properties range from \$88,563 to \$111,671 or from \$30.16 to \$36.03 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$87,898 or \$33.68 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 \$155,303. The subject property has an improvement assessment of \$100,392 or \$38.46 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables with the same assessment neighborhood code as the subject property and located within 0.31 miles from the subject. The comparables are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,565 to 2,639 square feet of living area. The dwellings were built from 1972 to 1977. Each comparable has a basement with two having finished area, central air conditioning, one fireplace, and a garage ranging in size from 420 to 506 square feet of building area. The improvement assessments on these properties range from \$110,001 to \$135,589 or from \$42.00 to \$52.43 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on ten comparables to support their respective positions. The Board gives less weight to the appellant's comparables #1, #2, and #4 as well as board of review comparables #1 and #6 which differ from the subject in dwelling size or have basement finish, unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are similar to the subject in location, design, age, dwelling size, and features. These comparables have improvement assessments that range from \$95,658 to \$133,650 or from \$34.41 to \$52.11 per square foot of living area. The subject's improvement assessment of \$100,392 or \$38.46 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, 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:

July 18, 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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