



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

APPELLANT: Lana Margulis  
DOCKET NO.: 21-03198.001-R-1  
PARCEL NO.: 16-32-411-101

The parties of record before the Property Tax Appeal Board are Lana Margulis, the appellant, by attorney Anthony DeFrenza, of the Law Office of DeFrenza & Mosconi PC in Northbrook; 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:** \$28,000  
**IMPR.:** \$145,041  
**TOTAL:** \$173,041

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 exterior construction with 2,436 square feet of living area. The dwelling was constructed in 1989 and is approximately 32 years old. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, a fireplace, and a garage with 441 square feet of building area. The property has an approximately 3,300 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable properties in two grids that are located within .10 of a mile from the subject. The comparables consist of 32-year-old, 2-story dwellings of brick exterior construction with 2,436 square feet of

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<sup>1</sup> The board of review provided a copy of the subject's Multiple Listing Service (MLS) datasheet disclosing half of the subject's basement is finished with recreation room.

living area. Each comparable has an unfinished basement, central air conditioning, one fireplace and a 441 square foot garage. The comparables have improvement assessments ranging from \$118,359 to \$130,535 or from \$48.59 to \$53.59 per square foot of living area.

The appellant commented that 56.25% of similar type homes located in the subject's neighborhood have lower assessments than the subject. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$97,347 or \$39.96 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 \$173,041. The subject property has an improvement assessment of \$145,041 or \$59.54 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties that are located within .08 of a mile from the subject. The comparables consist of 2-story dwellings of brick and wood siding exterior construction with 2,436 square feet of living area that were built or have an effective age of 1989 or 1990. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a 441 square foot garage. The comparables each have an improvement assessment of \$145,041 or \$59.54 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review also submitted a copy of a Multiple Listing Service (MLS) data sheet disclosing the subject property sold in June 2020 for \$570,000. Additionally, the MLS indicated the subject was rehabbed in 2019 and was a "totally turn-key renovated townhome" with half of the basement finished as a recreation room. This information was not refuted by the appellant in rebuttal.

### **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 eight suggested equity comparables for the Board's consideration. All of the parties' comparables are nearly identical in property characteristics to the subject, except each comparable lacks finished basement area. In contrast the subject has finished basement area which was disclosed in its MLS sheet provided by the board of review and not refuted by the appellant. Nevertheless, these eight comparables have improvement assessments that range from \$118,359 to \$145,041 or from \$48.59 to \$59.54 square foot of living area. The subject's improvement assessment of \$145,041 or \$59.54 per square foot of living area falls in the range of the 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: January 16, 2024



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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COUNTY

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