



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

APPELLANT: David Hanes
DOCKET NO.: 21-03257.001-R-1
PARCEL NO.: 16-30-408-001

The parties of record before the Property Tax Appeal Board are David Hanes, 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: \$61,389
IMPR.: \$81,988
TOTAL: \$143,377

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 is improved with a 1-story dwelling of wood siding exterior construction with 1,575 square feet of living area. The dwelling was built in 1957 with an effective built year of 1968 and is approximately 64 years old. Features of the home include a lower level with finished area and an unfinished basement¹, central air conditioning, and a garage with 433 square feet of building area. The property has an approximately 13,608 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

¹ The parties disagree as to the description of the subject's basement. The Board finds the best description of the subject's basement was found in the property record card presented by the board of review which was not refuted in rebuttal by the appellant.

comparables with the same assessment neighborhood code as the subject property and located within 0.26 of a mile from the subject. The comparables are improved with 1-story dwellings of wood siding exterior construction ranging in size from 1,323 to 2,388 square feet of living area. The dwellings are 58 or 63 years old. The appellant reported that one comparable has a basement with finished area and three comparables each have a lower level with finished area. Each comparable has central air conditioning, and a garage ranging in size from 273 to 535 square feet of building area. Two comparables each have one fireplace. The improvement assessments on these properties range from \$52,978 to \$89,514 or from \$37.48 to \$45.10 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$64,897 or \$41.20 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 \$143,377. The subject property has an improvement assessment of \$81,988 or \$52.06 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject property and located within 0.18 miles from the subject. The comparables are improved with 1-story dwellings of brick or wood siding exterior construction ranging in size from 1,096 to 1,509 square feet of living area. The dwellings were built in 1957 or 1958 and thus are 63 or 64 years old. Each comparable has a lower level with two having finished area, central air conditioning, and an attached garage with 312 or 540 square feet of building area. One comparable has one fireplace. Comparable #1 has an additional detached garage with 600 square feet of building area. The improvement assessments on these properties range from \$63,045 to \$80,215 or from \$51.04 to \$57.52 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 seven comparables to support their respective positions. The Board gives less weight to the appellant's comparables #1, #2, and #3 as well as board of review comparable #1 which differ from the subject in dwelling size. The Board also gives less weight to board of review comparable #4 which lacks a lower level, which is a feature of the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3 which are similar to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments of \$80,215 and \$75,793 or \$53.16 and

\$51.04 per square foot of living area, respectively. The subject's improvement assessment of \$81,988 or \$52.06 per square foot of living area falls above the improvement assessments of the two best comparables in this record on an overall improvement assessment basis but is bracketed by them on a per square foot basis. The subject's higher overall improvement assessment is logical considering its dwelling and basement sizes when compared to the two best comparables. 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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