



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

APPELLANT: Jeffrey Cantor
DOCKET NO.: 21-05083.001-R-1
PARCEL NO.: 16-32-403-006

The parties of record before the Property Tax Appeal Board are Jeffrey Cantor, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$48,262
IMPR.: \$82,494
TOTAL: \$130,756

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 one-story dwelling of brick and wood siding exterior construction with 1,886 square feet of living area.¹ The dwelling was constructed in 1959. Features of the home include a basement, central air conditioning and a 264 square foot garage. The property has an approximately 9,000 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 12 equity comparables that have the same assessment neighborhood code as the subject and are located from .60 of a mile to 1.36 miles from the subject. The comparables are improved with one-story

¹ The subject's property record card provided by the board of review disclosed the subject dwelling has a brick and wood siding exterior construction, which was not refuted by the appellant.

dwellings containing 1,886 or 1,946 square feet of living area. The dwellings were built from 1956 to 1958. Each comparable has a basement, central air conditioning and a 264 square foot garage. Five comparables each have a fireplace. The comparables have improvement assessments ranging from \$46,656 to \$68,348 or from \$24.74 to \$36.24 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$59,579 or \$31.59 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 \$132,983. The subject property has an improvement assessment of \$84,721 or \$44.92 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located from .04 of a mile to 1.38 miles from the subject property. The comparables are improved with one-story dwellings of brick or brick and wood siding exterior construction containing 1,884 or 1,886 square feet of living area. The dwellings were built from 1956 to 1959. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning and a 264 square foot garage. The comparables have improvement assessments ranging from \$82,189 to \$88,828 or from \$43.58 to \$47.10 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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The record contains a total of 17 suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #3 and #4, as well as board of review comparable #5 due to their distant locations from the subject being more than one mile away. Furthermore, board of review comparable #5 has finished basement area, unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which are located more proximate to the subject and are similar, if not identical to the subject in dwelling size, design, age and some features. The comparables have improvement assessments that range from \$46,656 to \$85,340 or from \$24.74 to \$45.25 per square foot of living area. The Board has given most weight to board of review comparables #1 and #4 which are the only two comparables that are identical to the subject in age, dwelling size, design and features. These two identical comparables have improvement assessments of \$82,189 and \$82,706 or \$43.58 and \$43.90 per square foot of living area, respectively. The subject's improvement assessment of

\$84,721 or \$44.92 per square foot of living area falls above the two best comparables in the record both in terms of overall improvement assessment and on a square foot basis. Therefore, based on this record the Board finds a reduction in the subject's assessment is warranted.

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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