



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

APPELLANT: Jeffrey Waltzman
DOCKET NO.: 22-00241.001-R-1
PARCEL NO.: 16-33-404-049

The parties of record before the Property Tax Appeal Board are Jeffrey Waltzman, the appellant, by attorney Thomas E. Sweeney, of Siegel Jennings 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 **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: \$60,647
IMPR.: \$165,264
TOTAL: \$225,911

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 2022 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 3,739 square feet of living area. The dwelling was constructed in 1986 and is approximately 36 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 462 square foot attached garage. The property has an approximately 10,528 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 located within 0.20 of mile from the subject, each of which has the same assessment neighborhood code as the subject property. The comparables are improved with 1-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,252 to 4,162 square feet of living area. The homes are either 36 or 37 years old. The comparables are reported to each have an unfinished basement, central air conditioning, one

fireplace, and a garage ranging in size from 440 to 693 square feet of building area. The comparables have improvement assessments that range from \$142,287 to \$181,092 or from \$42.86 to \$45.22 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$165,264 or \$44.20 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 \$245,817. The subject property has an improvement assessment of \$185,170 or \$49.52 per square foot of living area.

In a memorandum to the Board, the board of review noted that the subject received a permit in the amount of \$323,912 in April 2014 for an addition. The board of review further opined that "logic would dictate that the subject have an effective age lower than it's actual age" after this update but the county's record showed the effective age to be equal to its actual age.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located from 0.15 of mile from the subject, each of which has the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,862 to 3,342 square feet of living area. The homes were built in either 1985 or 1986 and thus would be approximately 36 or 37 years old. Each comparable is reported to have a partially finished basement, central air conditioning, one fireplace, and a garage with either 400 or 462 square feet of building area. The comparables have improvement assessments that range from \$148,557 to \$170,187 or from \$50.92 to \$51.91 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which has a dissimilar 1-story design when compared to the subject's 2-story design. The Board also gives less weight to the board of review comparables which have basement finish, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3, and #4 which are similar to the subject in location, age, dwelling size, and features. These comparables have improvement assessments ranging from \$147,057 to \$181,092 or from \$43.51 to \$45.22 per square of living area. The subject's improvement assessment of \$185,170 or \$49.52 per square foot of living area falls above the range established by the best comparables in

this record and is excessive. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is 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:

April 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jeffrey Waltzman, by attorney:
Thomas E. Sweeney
Siegel Jennings Co., LPA
161 N. Clark Street
Suite 1700
Chicago, IL 60601

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085