



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

APPELLANT: Deborah Schy Peckler  
DOCKET NO.: 22-00686.001-R-1  
PARCEL NO.: 16-33-203-007

The parties of record before the Property Tax Appeal Board are Deborah Schy Peckler, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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 **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:** \$71,950  
**IMPR.:** \$149,454  
**TOTAL:** \$221,404

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 two-story dwelling of brick and wood siding exterior construction with 3,249 square feet of living area. The dwelling was constructed in 1965 and is approximately 57 years old. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 598 square foot garage. The property has an approximately 14,210 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 equity comparables located within the same assessment neighborhood code as the subject property and within .41 of a mile from the subject. The comparables are improved with two-story homes of brick exterior construction ranging in size from 2,931 to 3,579 square feet of living area. The

dwelling are 56 to 58 years old. Each home has a basement, two of which have finished area, central air conditioning, one or two fireplaces and a garage of either 462 or 672 square feet of building area. The comparables have improvement assessments ranging from \$126,114 to \$144,615 or from \$38.40 to \$43.78 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$136,539 or \$42.02 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 \$231,181. The subject property has an improvement assessment of \$159,231 or \$49.01 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 located within the same assessment neighborhood code as the subject property and within .46 of a mile from the subject. The properties are improved with two-story homes of brick or brick and wood siding exterior construction. The dwellings were built from 1964 to 1966 and range in size from 2,826 to 3,368 square feet of living area. Each home has a partial or full basement, three of which have finished area. Features include central air conditioning, a fireplace and a garage ranging in size from 441 to 552 square feet of building area. The comparables have improvement assessments ranging from \$139,972 to \$168,158 or from \$49.27 to \$51.77 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's improvement 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 as well as board of review comparables #3 and #4, each of which lack finished basement area that is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 along with board of review's comparables #1, #2 and #5, which are similar to the subject in location, age, dwelling size and most features, although the subject has a larger garage than these comparables, except for appellant's comparable #1. The comparables have improvement assessments ranging from \$126,114 to \$149,871 or from \$43.03 to \$51.77 per square foot of living area. The subject's improvement assessment of \$159,231 or \$49.01 per square foot of living area falls above the range in terms of overall assessment and within the range on a square

foot basis. After giving due consideration to differences between the subject and these five best comparables in the record, the Board find that the appellant demonstrated with clear and convincing evidence that the subject's improvement as inequitably assessed and 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:

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

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