



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

APPELLANT: Janet Rubel  
DOCKET NO.: 22-00698.001-R-1  
PARCEL NO.: 16-32-112-015

The parties of record before the Property Tax Appeal Board are Janet Rubel, 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 **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:** \$55,238  
**IMPR.:** \$82,952  
**TOTAL:** \$138,190

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 “split-level” dwelling of brick and wood siding exterior construction with 2,084 square feet of living area. The dwelling was constructed in 1956. Features of the home include a partial concrete slab foundation and an unfinished partial basement, central air conditioning, a fireplace and a 438 square foot garage. The property has an approximately 11,312 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on December 15, 2020 for a price of \$383,400. The appellant reported the property was sold by Gregory Rogoff, the parties to the transaction were not related and the property was advertised through the Multiple Listing Service (MLS) through agent Sally Thompson for a period of six months. In further support, the

appellant submitted a copy of the Master Statement (settlement statement) depicting the purchase price of \$383,400 as of the closing date of December 15, 2020 wherein commissions were distributed to two entities.

Based on this evidence, the appellant requested a reduction in the subject's assessment to approximately reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,190. The subject's assessment reflects a market value of \$414,611 or \$198.95 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In response to the appeal, the board of review submitted a memorandum and documentation, including the subject's property record card. In the memorandum, the board of review acknowledged the subject property sold in 2020 for \$383,400 after being on the market with the MLS for a period of 156 days. (Copy of the MLS listing sheet was also submitted). However, the board of review pointed out that the subject property according to the listing (had been) tenant occupied and now that it was vacated by the tenants, has been "freshened up and shows much better than before." The board of review also pointed out the statement that the seller was "willing to work with buyers to do some customization/additional updates per buyers' requirements." Furthermore, the listing depicts that the "owner wants an offer - \$2500 selling agent bonus for offer before end of November 2020 and closing in 2020." Furthermore, the subject's property record card depicts that the last sale occurred on December 14, 2020 for a price of \$383,400 and transferred via Warranty Deed.

As the indication in the appeal petition is that this property is not owner-occupied, the board of review further submitted a rental listing for the subject. The rental offering was found on the website 'apartments.com' in November 2023 indicating the subject unit was "recently remodeled and updated." The rental listing has no indication as to when it was posted with this statement. The sale of the subject was 13 months prior to the assessment date at issue of January 1, 2022, thus given the timing along with an indication of updating and remodeling, the board of review argues that the 2020 sale price is not reflective of the subject's market value as of the lien date herein.

In further support of its contention of the correct assessment, the board of review submitted information on four comparable sales, one of which is located in the same neighborhood code that is assigned to the subject. The comparables are located within .27 of a mile from the subject and consist of parcels ranging in size from 9,000 to 11,630 square feet of land area. The parcels are each improved with a split-level dwelling of brick and wood siding exterior construction as described by the board of review.<sup>2</sup> The dwellings were built from 1956 to 1963 and range in size from 1,407 to 1,893 square feet of living area. Comparable #1 has a partial unfinished basement

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<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

<sup>2</sup> The grid analysis indicates each dwelling, including the subject, is a one-story home.

and comparables #2, #3 and #4 each have a lower level, two of which have finished area. Features include central air conditioning and a garage ranging in size from 264 to 484 square feet of building area. Comparables #2 and #4 each have a fireplace. The comparables sold from March 2021 to April 2022 for prices ranging from \$402,000 to \$484,900 or from \$228.00 to \$344.63 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be some consideration of the December 2020 purchase price of \$383,400 along with the board of review comparables. The Board recognizes that board of review comparables #2, #3 and #4 necessitate adjustments for finished lower-level areas when compared to the subject's concrete slab foundation. Thus, the Board finds the best sales in the record depict prices ranging from \$383,400 to \$484,00 or from \$183.97 to \$344.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$414,611 or \$198.95 per square foot of living area, including land, which is bracketed by the best sales in this record both in terms of overall value and on a per square foot of living area basis, including land. Given the evidence indicating that the subject property may have been remodeled after the purchase, the estimated value as of January 1, 2022 in comparison to the December 2020 sale price appears to be supported.

In conclusion, based on this record, the Property Tax Appeal Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified as of the lien date of January 1, 2022 and the apparent associated updates/remodeling of the subject dwelling.

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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