



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

APPELLANT: Mark Guggenheim  
DOCKET NO.: 22-00705.001-R-1  
PARCEL NO.: 16-32-123-028

The parties of record before the Property Tax Appeal Board are Mark Guggenheim, 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:** \$50,057  
**IMPR.:** \$107,970  
**TOTAL:** \$158,027

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 1-story dwelling of wood siding exterior construction with 2,832 square feet of living area. The dwelling was constructed in 1959, is approximately 62 years old with an effective age of 1972. Features of the home include a crawl space foundation, central air conditioning and a garage containing 552 square feet of building area. 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 four suggested equity comparables that are in the same assessment neighborhood code as the subject and located within .8 of a mile from the subject property. The comparables are improved with 1-story dwellings of wood siding exterior construction ranging in size from 2,092 to 2,944 square feet of living area that range in age from 57 to 63 years old. One comparable has an unfinished basement and three comparables each have a concrete-slab foundation. Each comparable has central air conditioning and a garage ranging in size from 286 to 572 square feet of building area. Three comparables each have one

fireplace. The comparables have improvement assessments ranging from \$72,851 to \$114,083 or from \$34.82 to \$42.99 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$107,970 or \$38.13 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 \$181,960. The subject property has an improvement assessment of \$131,903 or \$46.58 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three suggested equity comparables that are in the same assessment neighborhood code as the subject and located within .55 of a mile from the subject property. The comparables are improved with 2-story dwellings of either wood siding or brick and wood siding exterior construction ranging in size from 2,650 to 2,723 square feet of living area that were built from 1958 to 1963 with comparable #1 having an effective age of 1974. Two comparables each have a basement and one comparable has a concrete slab foundation. Two comparables each have central air conditioning and two comparables each have either one or two fireplaces. Each comparable has a garage ranging in size from 240 to 554 square feet of building area. The comparables have improvement assessments ranging from \$121,839 to \$137,541 or from \$45.98 to \$50.51 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #4 due to their substantial differences from the subject in dwelling size. The Board has given reduced weight to the board of review comparables due to their two-story design when compared to the subject's one-story design.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3. The Board finds that these two comparables are most similar to the subject in location, design, age, dwelling size and some features. These most similar comparables have improvement assessments of \$102,494 and \$114,083 or \$35.75 and \$38.92 per square foot of living area, respectively. The subject property has an improvement assessment of \$131,903 or \$46.58 per square foot of living area, which is greater than the improvement assessments established by the best two comparables in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: \_\_\_\_\_

August 20, 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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