FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Elizabeth Castro
DOCKET NO.: 22-00706.001-R-1
PARCEL NO.: 16-32-402-018

The parties of record before the Property Tax Appeal Board are Elizabeth Castro, 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:	$53,395
IMPR.:	$104,580
TOTAL:	$157,975

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 2,110 square feet of living area. The dwelling was constructed in 1960 and is approximately 62 years old. Features of the home include an unfinished basement, two fireplaces and a garage containing 480 square feet of building area. The property has an approximately 10,120 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 .7 of a mile from the subject property. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,186 to 2,582 square feet of living area that range in age from 60 to 64 years old. Three comparables have an unfinished basement and one comparable has a concrete-slab foundation. Each comparable has central air conditioning and a garage ranging in size from 288 to 528 square feet of building area. Three comparables each have either one or two fireplaces. The comparables have improvement assessments ranging from $79,566 to $96,831 or from $36.40 to $37.50 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $77,859 or $36.90 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 $157,975. The subject property has an improvement assessment of $104,580 or $49.56 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables that are in the same assessment neighborhood code as the subject and located within .56 of a mile from the subject property. The comparables are improved with 2-story dwellings of either brick, wood siding or brick and wood siding exterior construction ranging in size from 2,264 to 2,340 square feet of living area that were built from 1956 to 1965 with comparables #1 and #3 having effective ages of 1985 and 1969, respectively. Three comparables each have a basement, one with finished area, and one comparable has a concrete slab foundation. Each comparable has central air conditioning and a garage ranging in size from 330 to 576 square feet of building area. Two comparables each have one fireplace. The comparables have improvement assessments ranging from $113,370 to $145,512 or from $48.98 to $64.27 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #4 as well as board of review comparable #1, due to their substantial differences from the subject in dwelling size and/or finished basements, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 along with board of review comparables #2, #3 and #4. The Board finds that these comparables are most similar to the subject in location, design, age, dwelling size and features. These most similar comparables have improvement assessments ranging from $82,757 to $116,548 or from $37.24 to $50.59 per square foot of living area. The subject property has an improvement assessment of $104,580 or $49.56 per square foot of living area, which falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitably assessed and a reduction in the assessment is not 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:

C E R T I F I C A T I O N

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

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