



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

APPELLANT: Eric Lyons
DOCKET NO.: 22-00755.001-R-1
PARCEL NO.: 16-28-123-003

The parties of record before the Property Tax Appeal Board are Eric Lyons, 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: \$44,853
IMPR.: \$80,125
TOTAL: \$124,978

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 one-story dwelling of brick and wood siding exterior construction with 1,365 square feet of above ground living area.¹ The dwelling was constructed in 1959 and is approximately 63 years old. Features of the home include a lower level, central air conditioning, a fireplace and a 264 square foot garage. The property has an approximately 8,500 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four

¹ The parties describe the subject as a one-story dwelling. However, the property record card and grid analysis submitted by the board of review describes the subject dwelling as being located within the Tri's in Northeast Deerfield neighborhood and having 1,365 square feet of above ground living area and 640 square feet of ground floor living with a lower level, which indicates the home is a split-level house.

equity comparables located in the same assessment neighborhood code as the subject. The comparables are described as one-story dwellings of brick exterior construction that range in size from 1,779 to 1,836 square feet of living area. The homes are each 63 years old. Each comparable was reported as having a basement with three comparables having finished area, central air conditioning and a garage ranging in size from 399 to 792 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments that range from \$82,948 to \$86,710 or from \$45.18 to \$48.25 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$124,978. The subject property has an improvement assessment of \$80,125 or \$58.70 per square foot of above ground living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are described as one-story dwellings of brick or brick and wood siding exterior construction that range in size from 1,269 to 1,707 square feet of above ground living area. The homes were built in 1959 or 1960. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 231 to 529 square feet of building area. The comparables have improvement assessments that range from \$74,582 to \$98,339 or from \$57.61 to \$60.18 per square foot of above living area.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparable #4 which are less similar in dwelling size to the subject than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the board of review comparables #1, #2, and #3 which are overall more similar to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments of \$74,582 and \$90,335 or \$58.77 and \$60.18 per square foot of above ground living area. The subject's improvement assessment of \$80,125 or \$58.70 per square foot of above ground living is bracketed by the improvement assessments of the best comparables in the record on an overall basis and slightly below these comparables on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence

that the subject's improvement was inequitably assessed and a reduction in the subject's 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: _____

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: March 26, 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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