



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

APPELLANT: Maria Cardenas
DOCKET NO.: 22-00756.001-R-1
PARCEL NO.: 16-28-113-011

The parties of record before the Property Tax Appeal Board are Maria Cardenas, 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: \$48,501
IMPR.: \$132,225
TOTAL: \$180,726

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 1,977 square feet of living area. The dwelling was constructed in 1959 and is approximately 63 years old. Features of the home include a lower level,¹ 1½ bathrooms, central air conditioning, a fireplace and an attached 462 square foot garage. The property has an approximately 10,980 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

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

¹ The parties differ whether the subject has a finished or unfinished lower level. The appellant reported the subject has a lower level with 517 square feet of finished area whereas the board of review reported the subject has an unfinished lower level.

comparable that have the same assessment neighborhood code as the subject and located within .86 of a mile from the subject. The comparables are described as 1-story dwellings with brick or wood siding exterior construction ranging in size from 1,510 to 2,260 square feet of above ground living area. The dwellings range in age from 53 to 66 years old. Each comparable has a lower level with finished area, 1½ to 3 bathrooms, central air conditioning and a garage ranging in size from 484 to 528 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments that range from \$80,706 to \$131,079 or from \$53.45 to \$58.00 per square foot of above ground living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$110,415 or \$55.85 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$180,726. The subject property has an improvement assessment of \$132,225 or \$66.88 per square foot of above ground living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparable that have the same assessment neighborhood code as the subject and located within .36 of a mile from the subject. The comparables are described as 1-story dwellings with brick or brick and wood siding exterior construction ranging in size from 1,776 to 2,066 square feet of above ground living area. The dwellings were built from 1959 to 1965. Each comparable has a lower level, four of which have finished area, 2½ to 3½ bathrooms, central air conditioning and a garage ranging in size from 312 to 1,105 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments that range from \$138,496 to \$160,706 or from \$69.81 to \$81.16 per square foot of above ground living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 nine equity comparables for the Board's consideration, all of which have a lower level with finished area except for the board of review comparable #4 that has an unfinished lower level. The Board gives less weight to the appellant's comparables and the board of review comparables #1, #3, #5 which are less similar to the subject in dwelling size and/or bathroom count than the other comparables in the record.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #4 which are relatively similar to the subject in location, age, dwelling size, lower level, and other features. However, the comparables each have 2½ bathrooms relative to the subject's 1½

bathroom count. Additionally, the Board of review comparable #2 has a lower level with finished area whereas the board of review comparable #4 has an unfinished lower level. Board of review comparables #4 and #2 have improvement assessments of \$138,496 and \$163,939 or \$69.81 and \$73.83 per square foot of living area, respectively. The subject's improvement assessment of \$132,225 or \$66.88 per square foot of above ground living area falls below the two best comparables in this record. Based on this record and after considering appropriate adjustments to the two best comparables for differences from 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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