



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

APPELLANT: Steve Ackerman
DOCKET NO.: 22-00757.001-R-1
PARCEL NO.: 16-28-107-021

The parties of record before the Property Tax Appeal Board are Steve Ackerman, 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.: \$110,702
TOTAL: \$164,097

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 dwelling¹ of brick exterior construction with 1,376 square feet of above ground living area. The dwelling was built in 1958 and is approximately 64 years old. Features of the home include a lower level with finished area, central air conditioning, one fireplace, and a 600 square foot garage. 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 equity comparables that have the same assessment neighborhood code as the subject. The comparables are described as one-story dwellings of brick exterior construction ranging in size from 1,219 to

¹ While both parties set forth the design as one-story, given the existence of a lower level, the more precise description would be a multi-level home.

1,652 square feet of above ground living area. The dwellings are from 63 to 65 years old. The comparables each have a lower level with finished area. Each comparable has central air conditioning and a garage ranging in size from 299 to 542 square feet of building area. The comparables have improvement assessments that range from \$81,350 to \$110,468 or from \$65.82 to \$66.87 per square foot of above ground living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$91,400 or \$66.42 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 \$164,097. The subject property has an improvement assessment of \$110,702 or \$80.45 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 comparables that have the same assessment neighborhood code as the subject. The comparables are described as one-story dwellings of brick or brick and wood siding exterior construction ranging in size from 1,320 to 1,560 square feet of above ground living area. The dwellings were built from 1959 to 1968. The comparables each have a lower level with four having finished area, and comparable #4 also has an unfinished basement. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 440 to 675 square feet of building area. The comparables have improvement assessments that range from \$109,620 to \$130,330 or from \$80.87 to \$87.13 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 record contains a total of nine suggested equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #4 and board of review comparables #4 and #5 which are less similar to the subject in dwelling size than the other comparables in the record. Board of review comparable #4 has a basement, unlike the subject, and board of review comparable #5 lacks a finished lower level, like the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are similar to the subject in location, dwelling size, age and most features. These five comparables have improvement assessments ranging from \$81,350 to \$123,875 or from \$66.31 to \$87.13 per square foot of above ground living area. The subject's improvement assessment of \$110,702 or \$80.45 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the 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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