



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

APPELLANT: Adam & Jodie Waitzman
DOCKET NO.: 22-01224.001-R-1
PARCEL NO.: 16-30-410-007

The parties of record before the Property Tax Appeal Board are Adam & Jodie Waitzman, the appellants, by attorney Thomas E. Sweeney, of Siegel Jennings Co., L.P.A. in Chicago; 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: \$82,316
IMPR.: \$349,566
TOTAL: \$431,882

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 4,376 square feet of living area. The dwelling was constructed in 2016 and is approximately 6 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 704 square foot garage, and an inground swimming pool. The property has a 20,000 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellants contend assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 3,610 to 4,054 square feet of living area. The dwellings range in age from 5

to 10 years old. Each home has a basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 638 to 713 square feet of building area. The comparables have improvement assessments ranging from \$235,972 to \$289,750 or from \$65.37 to \$74.14 per square foot of living area.

The appellants further disclosed the subject is an owner-occupied property. The Board takes judicial notice that this property was the subject of an appeal before the Board for the 2019 tax year as Docket No. 19-07109.001-R-1, in which the Board lowered the subject's assessment to \$416,560 based on the agreement of the parties.

Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$435,534. The subject property has an improvement assessment of \$353,218 or \$80.72 per square foot of living area.

Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2022 an equalization factor of 1.0372 was applied to non-farm properties in West Deerfield Township. The Board further takes judicial notice that for tax years 2020 and 2021 equalization factors of 1.0017 and 0.9979 were applied to non-farm properties in West Deerfield Township, respectively.¹

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within 0.8 of a mile from the subject. The comparables are improved with 2-story homes of wood siding or wood siding and brick exterior construction ranging in size from 3,580 to 3,945 square feet of living area. The dwellings were built from 2015 to 2019. Each home has a basement, three of which have finished area, central air conditioning, and a garage ranging in size from 625 to 828 square feet of building area. Two homes have one or two fireplaces. The comparables have improvement assessments ranging from \$321,898 to \$328,341 or from \$81.60 to \$90.37 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 appellants contend 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).

¹ As presented in historical data for Lake County.

The Board finds that Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is applicable and a reduction in the subject's assessment is warranted. In pertinent part, Section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-07109.001-R-1 in which a decision was issued based upon the agreement of the parties reducing the subject's assessment to \$416,560. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2022 tax years are within the same general assessment period and equalization factors of 1.0017, 0.9979, and 1.0372 was applied in West Deerfield Township in 2020, 2021, and 2022, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$431,882,² which is less to the 2022 assessment of the subject property of \$435,534. Based on the foregoing, a reduction in the subject's assessment is warranted pursuant to Section 16-185 of the Property Tax Code.

² Calculated as the 2019 tax year assessment of \$416,560 x 1.0017 (2020 tax year equalization factor) x 0.9979 (2021 tax year equalization factor) x 1.0372 (2022 tax year equalization factor) = \$431,882

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:

December 19, 2023



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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