



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

APPELLANT: Steven Rappin
DOCKET NO.: 22-01624.001-R-1
PARCEL NO.: 16-29-208-025

The parties of record before the Property Tax Appeal Board are Steven Rappin, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$63,406
IMPR.: \$308,070
TOTAL: \$371,476

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 two-story dwelling of wood siding and brick exterior construction with 4,302 square feet of living area. The dwelling was constructed in 2008. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace and a 642 square foot garage. The property has an approximately 11,880 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 12 equity

¹ The Multiple Listing Service (MLS) sheet associated with the 2011 purchase of the subject property provided by the board of review revealed the subject dwelling has a recreation room, a playroom and a bedroom located in the basement, which was not depicted in the subject's property record card. Thus, the Board recognizes the subject is likely not assessed for finished basement.

comparables that have the same assessment neighborhood code as the subject and are located within .67 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from 4,049 to 4,438 square feet of living area. The dwellings range in age from 1998 to 2013. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 530 to 853 square feet of building area. The comparables have improvement assessments ranging from \$213,694 to \$284,377 or from \$52.20 to \$64.79 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$264,057 or \$61.38 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 \$371,476. The subject property has an improvement assessment of \$308,070 or \$71.61 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on seven equity comparables that have the same assessment neighborhood code as the subject and are located within .60 of a mile from the subject property. The comparables are improved with two-story dwellings of wood siding, brick or wood siding and stone exterior construction ranging in size from 4,018 to 5,269 square feet of living area. The dwellings were built from 2003 to 2011. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 946 square feet of building area. The comparables have improvement assessments ranging from \$288,275 to \$389,798 or from \$71.75 to \$74.65 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 record contains a total of 19 suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #11, which appears to be an outlier due to its considerably lower improvement assessment of \$213,694 or \$52.20 per square foot of living area, when compared to the other comparables in the record. The Board has given reduced weight to board of review comparables #4 and #5 due to their larger dwelling sizes, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 though #10 and #12, along with board of review comparables #1, #2, #3, #6 and #7, which are similar to the subject in location, dwelling size, design, age and some features. These best comparables have improvement assessments ranging from \$249,148 to \$343,093 or from \$59.07 to \$74.65 per square foot of living area. The subject's improvement assessment of \$308,070 or

\$71.61 per square foot of living area falls within the range established by the best comparables in the record. 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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:

April 16, 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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