



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

APPELLANT: Dennis Greenberg
DOCKET NO.: 22-01625.001-R-1
PARCEL NO.: 16-29-304-025

The parties of record before the Property Tax Appeal Board are Dennis Greenberg, 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 **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: \$46,987
IMPR.: \$126,888
TOTAL: \$173,875

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 brick and frame exterior construction with 2,586 square feet of living area. The dwelling was constructed in 1979. Features of the home include a partial basement, central air conditioning, a fireplace and a 506 square foot garage. The property has an 8,976 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 comparables improved with two-story dwellings that range in size from 2,375 to 2,899 square feet of living area. The homes were built from 1977 to 1980. Each comparable has a basement, central air conditioning, and a garage ranging in size from 440 to 529 square feet of building area. Eight of the comparables have a fireplace. The comparables have the same assessment

neighborhood code as the subject and are located from 0.03 to 0.16 of a mile from the subject property. The comparables have improvement assessments that range from \$105,059 to \$135,991 or from \$38.58 to \$47.31 pr square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$119,137.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$175,637. The subject property has an improvement assessment of \$128,650 or \$49.75 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of brick or fame and brick exterior construction that range in size from 2,434 to 2,658 square feet of living area. The homes were built from 1977 to 1979. Each comparable has a full or partial basement, central air conditioning, a fireplace, and a garage ranging in size from 462 to 506 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from 0.03 to 0.17 of a mile from the subject property. The comparables have improvement assessments that range from \$126,888 to \$140,182 or from \$49.07 to \$57.59 per square foot of living area.

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 has met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains 16 equity comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables #1 through #6 and #9 through #11 due to differences from the subject dwelling in size. The board of review's comparables, as well as the appellant's comparables #7, #8, and #12, have improvement assessments that range from \$105,059 to \$140,182 or from \$43.16 to \$57.59 per square foot of living area. The subject property's improvement assessment of \$128,650 or \$49.75 per square foot of living area falls within the range of these comparables. The Board, however, finds the best evidence of assessment equity to be the board of review's comparables #3 and #4. These properties are identical to the subject property in terms of type of construction, square feet of living area, type and size of basement, amenities, and garage size. These best comparables have improvement assessments of \$126,888 or \$49.07 per square foot of living area. The subject's improvement assessment of \$128,650 or \$49.75 per square foot of living area is higher than the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Dennis Greenberg, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085