



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

APPELLANT: Silviu Bente  
DOCKET NO.: 22-01629.001-R-1  
PARCEL NO.: 16-29-403-001

The parties of record before the Property Tax Appeal Board are Silviu Bente, 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:** \$36,560  
**IMPR.:** \$68,495  
**TOTAL:** \$105,055

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 dwelling of frame exterior construction with 1,092 square feet of living area. The dwelling was constructed in 1973. Features of the home include a full basement, central air conditioning, and a 264 square foot garage.<sup>1</sup> The property has an 8,700 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 one-story dwellings that range in size from 1,040 to 1,144 square feet of living area. The homes were built from 1925 to 1959. Each comparable has a full

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<sup>1</sup> The board of review provided an MLS listing for the subject from October 2015, which described the subject property as having a finished basement that is contrary to county assessment records. However, both parties listed the subject property, in their respective spreadsheets, as having no finished area in the basement.

basement and a garage ranging in size from 234 to 442 square feet of building area. Ten of the comparables have central air conditioning and one has a fireplace. The comparables have the same assessment neighborhood code as the subject and are located from 0.16 to 0.73 of a mile from the subject property. The comparables have improvement assessments that range from \$37,373 to \$65,819 or from \$33.13 to \$60.94 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$54,747.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,055. The subject property has an improvement assessment of \$68,495 or \$62.72 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 one-story dwellings of brick or frame exterior construction that range in size from 804 to 1,170 square feet of living area. The homes were built from 1948 to 1964. Each comparable has a full basement with one having finished area, central air conditioning, and a garage ranging in size from 432 to 576 square feet of building area. Two of the comparables also have a fireplace. The comparables have the same assessment neighborhood code as the subject and are located from 0.10 to 0.19 of a mile from the subject property. These properties have improvement assessments that range from \$53,068 to \$79,029 or from \$52.09 to \$67.55 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains 16 equity comparables submitted by the parties to support their respective positions. The Board gives less weight to the board of review's comparables #2 and #3 due to differences in age and dwelling size and the appellant's comparables #3 and #7 due to differences in age. The Board finds the best evidence of assessment equity to be the board of review's comparables #1 and #4, along with the appellant's comparables #1, #2, #4, #5, #6, and #8 through #12. These comparables had improvement assessments that ranged from \$50,337 to \$79,029 or from \$46.61 to \$67.55 per square foot of living area. The subject property has an improvement assessment of \$68,495 or \$62.72 per square foot of living area, which falls within the range established by the best comparables in this record on both an overall improvement assessment and per square foot improvement assessment basis. Based on this record 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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APPELLANT

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COUNTY

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