



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

APPELLANT: Lori Gross
DOCKET NO.: 22-01636.001-R-1
PARCEL NO.: 16-32-104-019

The parties of record before the Property Tax Appeal Board are Lori Gross, 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: \$51,169
IMPR.: \$124,674
TOTAL: \$175,843

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 2,143 square feet of living area. The dwelling was constructed in 1964. Features of the home include a partial basement, central air conditioning, a fireplace and a 440 square foot garage. The property has a 9,450 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity 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 2,008 to 2,351 square feet of living area. The homes were built from 1964 to 1966. Each comparable has a full or partial basement, central air conditioning, a fireplace, and a garage ranging in size from 336 to 506 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are

located from 0.02 to 0.51 of a mile from the subject property. The comparables have improvement assessments ranging from \$70,592 to \$135,369 or from \$32.34 to \$58.95 per square foot of living area. The appellant is requested the subject's improvement assessment be reduced to \$91,999.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$175,843. The subject property has an improvement assessment of \$124,674 or \$58.18 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, two of which are common to both parties. The board of review's comparables #1 and #2 are the same as the appellant's comparables #11 and #5. The comparables are improved with two-story dwellings of brick or frame and brick exterior construction that range in size from 2,130 to 2,504 square feet of living area. The homes were built from 1964 to 1966. Each comparable has a partial basement, central air conditioning, one or two fireplaces, and a garage with either 440 or 462 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from 0.02 to 0.53 of a mile from the subject property. The comparables have improvement assessments ranging from \$124,365 to \$165,706 or from \$58.39 to \$66.18 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 14 equity comparables submitted by the parties to support their respective positions with two comparables being common to both parties. The Board finds the appellant's comparables #8, #10 and #11 and the board of review's comparables #1 and #3 are the best comparables in the record with respect to age, size, location, and types of amenities. The board of review's comparable #1 is the same as the appellant's comparable #11. These properties range in size from 2,089 to 2,231 square feet of living area and were built in 1964, similar to the subject dwelling. Their improvement assessments range from \$118,399 to \$131,844 or from \$56.32 to \$59.10 per square foot per square foot of living area. The subject's improvement assessment of \$124,674 or \$58.18 per square foot of living area falls within the range established by the best comparables in this record. 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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