



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

APPELLANT: Brian Zemach
DOCKET NO.: 22-01637.001-R-1
PARCEL NO.: 16-32-116-014

The parties of record before the Property Tax Appeal Board are Brian Zemach, 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: \$55,238
IMPR.: \$83,022
TOTAL: \$138,260

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 brick and frame exterior construction with 1,886 square feet of living area. The dwelling was constructed in 1958. Features of the home include a partial basement, central air conditioning, and a 264 square foot garage. The property 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 one-story dwellings that range in size from 1,726 to 2,107 square feet of living area. The homes were built from 1956 to 1958. Each comparable has a partial basement, central air conditioning, except for one dwelling, and a garage ranging in size from 264 to 438 square feet of building area. Five of the comparables also have a fireplace. The comparables have the same assessment neighborhood code as the subject and are located from 0.09 to 0.66 of a mile from the subject

property. The comparables have improvement assessments that range from \$48,392 to \$67,884 or from \$25.66 to \$34.37 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$60,710.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,260. The subject property has an improvement assessment of \$83,022 or \$44.02 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 and frame construction that contain 1,886 square feet of living area. The homes were built from 1957 to 1959. Each comparable has a partial basement and a 264 square foot garage, while three 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 0.06 to 0.77 of a mile from the subject property. The comparables have improvement assessments that range from \$82,343 to \$85,246 or from \$43.66 to \$45.20 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 finds the best evidence of assessment equity to be appellant's comparables #1, #3, and #4, along with the board of review's comparables #3 and #4. These five properties are identical to the subject dwelling in terms of date of construction, square feet of living area, garage size and basement square footage. These comparables have improvement assessments that range from \$61,070 to \$83,571 or from \$32.38 to \$44.31 per square foot of living area. The subject's improvement assessment of \$83,022 or \$44.02 per square foot of living area falls within the range established by the best comparables in this record. The Board further finds that among the five best comparables in the record, the appellant's comparable #4 and the board of review's comparable #4 also have central air conditioning and no fireplace similar to the subject dwelling. These comparables have improvement assessments of \$61,070 and \$83,022 or \$32.38 and \$44.02 per square foot of living area, respectively. The subject's per square foot improvement assessment of \$44.02 is also bracketed by these comparables, which are identical in terms of date of construction, square feet of living area, garage size, basement square footage and other amenities. 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: _____

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

AGENCY

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