



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

APPELLANT: Kristina Ruderman
DOCKET NO.: 22-01638.001-R-1
PARCEL NO.: 16-32-217-001

The parties of record before the Property Tax Appeal Board are Kristina Ruderman, 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: \$53,395
IMPR.: \$60,929
TOTAL: \$114,324

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 is improved with a one-story dwelling built in 1958. The property has a 9,601 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity concerning the land as the basis of the appeal. In support of this argument the appellant submitted information on 12 equity comparables located within 0.35 of a mile of the subject and within the subject's assessment neighborhood code. The comparables are improved with one-story dwellings built from 1952 to 1977. The comparables have sites ranging in size from 9,300 to 10,019 square feet of land area and have land assessments ranging from \$38,764 to \$53,395 or from \$4.05 to \$5.56 per square foot of land area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$46,853 or \$4.88 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,324. The subject property has a land assessment of \$53,395 or \$5.56 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within 0.06 of a mile from the subject with two sharing the same assessment neighborhood code.¹ The comparables are improved with one-story dwellings built in 1958, with one having an effective age of 1970. The comparables have sites ranging in size from 9,000 to 11,160 square feet of land area and have land assessments ranging from \$50,057 to \$62,072 or \$5.56 per square foot of land 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 parties submitted a total of 17 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the comparables are similar to the subject in location and parcel size. These comparables have land assessments ranging from \$38,764 to \$53,395 or from \$4.05 to \$5.56 per square foot of land area. The subject's land assessment of \$53,395 or \$5.56 per square foot of land area falls within the range established by the comparables in this record. The Board further finds the appellant's comparable #12 and the board of review's comparable #5, which are located from 0.02 to 0.06 of a mile from the subject on the same street and are similar in size, are the best comparables in the record and have land assessments of \$55,395 and \$50,057 or \$5.56 per square foot of land area. The subject's per square foot land assessment of \$5.56 is the same as these two best comparables that are neighboring parcels. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not justified.

¹ The board of review noted in its spreadsheet analysis that all of its "land equity comps are located within 300 feet of the subject on the same block."

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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