



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

APPELLANT: Susan E. Toback  
DOCKET NO.: 22-02459.001-R-1  
PARCEL NO.: 16-28-315-016

The parties of record before the Property Tax Appeal Board are Susan E. Toback, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$42,715  
**IMPR.:** \$91,001  
**TOTAL:** \$133,716

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 exterior construction with 1,717 square feet of living area. The dwelling was constructed in 1958. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 308 square foot garage. The property has an approximately 8,100 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 six equity comparables that have the same assessment neighborhood code as the subject and are located within .48 of a mile from the subject property. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 1,608 to 1,839 square feet of living area. The dwellings were built from 1952 to 1958. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 288 to 441 square feet of

building area. Five comparables each have a fireplace. The comparables have improvement assessments ranging from \$39,178 to \$93,442 or from \$22.70 to \$53.15 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$81,992 or \$47.75 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,301. The subject property has an improvement assessment of \$97,586 or \$56.84 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located within .48 of a mile from the subject property. The board of review's comparable #3 is the same property as the appellant's comparable #4. The comparables are improved with one-story dwellings of brick or brick and wood siding exterior construction ranging in size from 1,612 to 1,834 square feet of living area. The dwellings were built from 1950 to 1959. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 312 to 480 square feet of building area. The comparables have improvement assessments ranging from \$85,077 to \$99,043 or from \$48.42 to \$55.83 per square foot of living area.

The board of review offered to stipulate in this appeal and reduce the subject's total assessment to \$135,433 with an improvement assessment of \$92,718 or \$54.00 per square foot of living area. Counsel for the appellant declined the proposed stipulation and requested the Property Tax Appeal Board rule on the evidence that was originally submitted.

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

The record contains a total of eight suggested equity comparables for the Board's consideration, as one comparable was common to both parties. The Board has given less weight to the appellant's comparable #1, which appears to be an outlier due to its considerably lower improvement assessment of \$39,178 or \$22.70 per square foot of living area relative to the other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 through #6, along with board of review comparables #1, #2 and #3, which includes the common comparable. The Board finds these comparables are similar to the subject in location, dwelling size, design, age, and some features. These best comparables have improvement assessments ranging from \$65,268 to \$99,043 or from \$40.59 to \$55.83 per square foot of living area. The

subject's improvement assessment of \$97,586 or \$56.84 per square foot of living area falls above the range established by the best comparables in the record on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is warranted.

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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APPELLANT

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