



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

APPELLANT: Sam & Jackie Sussman  
DOCKET NO.: 22-02534.001-R-1  
PARCEL NO.: 16-29-208-019

The parties of record before the Property Tax Appeal Board are Sam & Jackie Sussman, the appellants, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit in Mundelein; 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:** \$42,270  
**IMPR.:** \$236,068  
**TOTAL:** \$278,338

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2-story dwelling of brick exterior construction with 3,508 square feet of living area. The dwelling was built in 2003. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a 440 square foot garage. The property has an approximately 7,920 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located in the same assessment neighborhood code as the subject property and within 0.49 of a mile from the subject. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,130 to 3,632 square feet of living area. The comparables were built from 1999 to 2007. Each comparable has an unfinished

basement and central air conditioning. Three comparables each have one or two fireplaces. Three comparables each have a garage ranging in size from 400 to 600 square feet of building area. The comparables have improvement assessments that range from \$127,096 to \$203,092 or from \$40.61 to \$57.10 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$183,293 or \$52.25 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 \$278,338. The subject property has an improvement assessment of \$236,068 or \$67.29 per square foot of living area. I

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property and within 0.74 of a mile from the subject. The comparables are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,354 to 3,629 square feet of living area. The homes were built from 1997 to 2015. The comparables each have a basement with one having finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 440 to 873 square feet of building area. The comparables have improvement assessments that range from \$236,881 to \$254,796 or from \$67.53 to \$75.97 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #4 as well as board of review comparables #2 and #4 due to differences in age, dwelling size, or basement finish when compared to the subject. The Board also gives less weight to the appellant's comparable #3 which lacks a garage, a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are overall more similar to the subject in location, design, age, dwelling size, and features. These comparables have improvement assessments that range from \$199,542 to \$254,796 or from \$56.34 to \$75.97 per square foot of living area. The subject's improvement assessment of \$236,068 or \$67.29 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants 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: February 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Sam & Jackie Sussman, by attorney:  
Timothy C. Jacobs  
Kovitz Shifrin Nesbit  
175 North Archer Avenue  
Mundelein, IL 60060

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085