FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Brian Tanenbaum
DOCKET NO.: 23-00166.001-R-1
PARCEL NO.: 16-29-303-013

The parties of record before the Property Tax Appeal Board are Brian Tanenbaum, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; 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:	$48,053
IMPR.:	$345,090
TOTAL:	$393,143

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 2023 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 wood siding exterior construction with 4,561 square feet of living area. The dwelling was constructed in 2005 and is approximately 18 years old. Features of the home include a basement with finished area,[1] central air conditioning, two fireplaces and an 845 square foot garage. The property has an approximately 18,000 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The

[1] The Board finds the best description of the subject's basement was found in its property record card, submitted by the board of review which depicts the subject has a 2,225 square foot basement recreation room that was not refuted by the appellant.

comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 4,578 to 4,906 square feet of living area. The homes were built from 1954 to 2006 with the oldest dwelling having a reported effective age of 2000. Each comparable has a basement reported to be unfinished. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 611 to 779 square feet of building area. The comparables have improvement assessments that range from $292,202 to $349,427 or from $63.21 to $71.85 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $317,290 or $69.57 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 $393,143. The subject has an improvement assessment of $345,090 or $75.66 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 located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick, stucco or wood siding exterior construction ranging in size from 4,525 to 4,877 square feet of living area. The homes range in age from 8 to 17 years old. Each comparable has a basement with one having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 739 to 1,295 square feet of building area. The comparables have improvement assessments that range from $341,255 to $423,387 or from $75.42 to $86.81 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 appellant 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 eight equity comparables for the Board's consideration. The Board gives less weight to appellant comparable #4 which is less similar to the subject in age, basement size and garage size. The Board gives less weight to board of review comparables #2 and #3 which are less similar to the subject in age and/or garage size than other properties in the record.

The Board finds the best evidence of assessment equity to be appellant comparables #1, #2 and #3 along with board of review comparables #1 and #4 which are more similar to the subject in location, age, design, dwelling size and other features. However, four of these best comparables have an unfinished basement, suggesting an upward adjustment for this difference is needed to make these properties more equivalent to the subject. These comparables have improvement assessments ranging from $320,971 to $423,387 or from $70.11 to $86.81 per square foot of living area. The subject's improvement assessment of $345,090 or $75.66 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate 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 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:

C E R T I F I C A T I O N

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: September 17, 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

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