



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

APPELLANT: Brian Schurgin
DOCKET NO.: 23-00231.001-R-1
PARCEL NO.: 16-34-105-025

The parties of record before the Property Tax Appeal Board are Brian Schurgin, 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: \$68,870
IMPR.: \$210,132
TOTAL: \$279,002

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 brick exterior construction with 4,091 square feet of living area. The dwelling was constructed in 1967 and is approximately 56 years old with an effective age of 1977 or 46 years old. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace and a 506 square foot garage. The property has a 12,905 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within .47 of a mile from the subject. The comparables are improved with 1.5-story or 2-story dwellings of wood siding or brick exterior construction ranging in size from

¹ The subject's property record card reported 1,050 square feet of finished basement area which was not refuted by the appellant.

4,129 to 4,349 square feet of living area. The dwellings were built from 1963 to 1968 and have effective ages that range from 1969 to 1973. Each comparable has a basement, central air conditioning, one to three fireplaces, and a garage ranging in size from 464 to 528 square feet of building area. The comparables have improvement assessments ranging from \$175,102 to \$202,346 or from \$41.98 to \$49.01 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$279,002. The subject property has an improvement assessment of \$210,132 or \$51.36 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 within .22 of a mile from the subject. The comparables are improved with 1.5-story or 2-story dwellings of brick exterior construction ranging in size from 3,939 to 4,088 square feet of living area. The dwellings are 55 to 58 years old and have basements with finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 484 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$208,003 to \$232,014 or from \$52.60 to \$57.59 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which lack a basement or finished basement area when compared to the subject. The Board gives less weight to board of review comparable #3 which has an inground swimming pool which is a feature the subject lacks.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #4 which overall are more similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments ranging from \$208,003 to \$232,014 or from \$52.81 to \$57.59 per square foot of living area. The subject's improvement assessment of \$210,132 or \$51.36 per square foot of living area falls within the range established by the best comparables in this record on an overall basis and below on a square foot basis. After considering adjustments to the best comparables for differences when compared to 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: _____

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: _____

August 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

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COUNTY

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