



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

APPELLANT: Jennifer & James Noone
DOCKET NO.: 23-00302.001-R-1
PARCEL NO.: 16-29-402-012

The parties of record before the Property Tax Appeal Board are Jennifer & James Noone, the appellants, 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 **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: \$47,640
IMPR.: \$118,388
TOTAL: \$166,028

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 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 1.75-story dwelling of brick exterior construction with 1,741 square feet of living area. The dwelling was constructed in 1948 and is approximately 75 years old. Features of the home include a basement, central air conditioning,¹ two fireplaces and a 352 square foot garage. The property has an approximately 9,375 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 five equity comparables that have the same assessment neighborhood code as the subject. The comparables

¹ The appellants disclosed the subject dwelling has central air conditioning, which was not reported by the board of review nor is it depicted in the subject's property record card. Thus, the Board finds the subject is most likely not being assessed for central air conditioning.

are improved with 1.75-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 1,765 to 1,964 square feet of living area. The dwellings were built from 1927 to 1952. Each comparable has a basement. Four comparables have central air conditioning and a garage ranging in size from 253 to 528 square feet of building area. Four comparables each have a fireplace. The comparables have improvement assessments ranging from \$107,598 to \$130,680 or from \$55.07 to \$68.63 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$107,162 or \$61.55 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 \$176,608. The subject property has an improvement assessment of \$128,968 or \$74.08 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 that have the same assessment neighborhood code as the subject. The comparables are improved with 1.75-story dwellings of brick or wood siding exterior construction ranging in size from 1,365 to 1,561 square feet of living area. The dwellings are 74 to 77 years old. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning and a garage ranging in size from 288 to 533 square feet of building area. The comparables have improvement assessments ranging from \$101,746 to \$112,540 or from \$72.09 to \$77.35 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 taxpayers 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellants' comparables #2 and #4 due to their older dwelling ages when compared to the subject and to the appellants' comparable #5 as it has no central air conditioning and no garage, both features of the subject. The Board has given reduced weight to the comparables submitted by the board of review which differ from the subject in dwelling size and/or have basement finish, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1 and #3 which are similar to the subject in location, dwelling size, age and some features. The comparables have improvement assessments of \$117,089 and \$130,680 or \$66.34 and \$68.63 per square foot of living area, respectively. The subject's improvement assessment of \$128,968 or \$74.08 per square foot of living area is bracketed by the two best comparables in the record in terms of total improvement assessment but is greater than the comparables 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 improvement 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: _____

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

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

APPELLANT

Jennifer & James Noone, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

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