



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

APPELLANT: Daniel Gurfinkel
DOCKET NO.: 23-00309.001-R-1
PARCEL NO.: 16-28-307-001

The parties of record before the Property Tax Appeal Board are Daniel Gurfinkel, 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 **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: \$41,757
IMPR.: \$109,220
TOTAL: \$150,977

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 one-story dwelling of brick exterior construction with 2,144 square feet of living area. The dwelling was constructed in 1962 and is approximately 61 years old. Features of the home include a 462 square foot lower level,¹ a 700 square foot partial basement, central air conditioning, a fireplace and a 484 square foot garage. The property has an approximately 8,505 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 three equity comparables that have the same assessment neighborhood code as the subject. The comparables

¹ The subject's property record card depicts the subject dwelling with a lower level, a partial basement and a partial concrete slab foundation, which was not refuted by the appellant.

are improved with one-story dwellings of brick exterior construction ranging in size from 2,050 to 2,331 square feet of living area. The dwellings were built in 1957 or 1959. Each comparable has a partial basement, central air conditioning, one or two fireplaces and a garage ranging in size from 286 to 550 square feet of building area. The comparables have improvement assessments ranging from \$106,188 to \$114,314 or from \$49.04 to \$51.88 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$107,370 or \$50.79 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 \$173,470. The subject property has an improvement assessment of \$131,713 or \$62.31 per square foot of living area.

In support of its contention of the correct assessment the board of review, through the township assessor submitted information on four equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with one-story or two-story dwellings of brick exterior construction ranging in size from 1,876 to 2,424 square feet of living area. The dwellings are 60 to 66 years old. Three comparables each have a basement, one of which has finished area. Each comparable has central air conditioning and a garage ranging in size from 460 to 529 square feet of building area. Three comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$132,033 to \$160,402 or from \$65.35 to \$77.34 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #2, as well as board of review comparables #1, #2 and #3 which are less similar to the subject in dwelling size and/or lack a basement, a feature of the subject. The Board has also given less weight to board of review comparable #4 which has basement finish, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3, which are overall more similar to the subject in location, dwelling size, age and some features. However, the Board finds none of these comparables have a lower level like the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments of \$106,188 and \$106,356 or \$51.45 and \$51.88 per square foot of living area. The subject's improvement assessment of \$131,713 or \$62.31 per square foot of living area falls above the two

best comparables in the record. 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

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