



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

APPELLANT: Brian and Blair Wolf  
DOCKET NO.: 23-00742.001-R-1  
PARCEL NO.: 16-33-403-049

The parties of record before the Property Tax Appeal Board are Brian and Blair Wolf, the appellants, by attorney Kyle Gordon Kamego, of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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:** \$59,466  
**IMPR.:** \$217,360  
**TOTAL:** \$276,826

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 two-story dwelling of brick exterior construction with 3,344 square feet of living area. The dwelling was constructed in 1985 and is approximately 38 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a 462 square foot garage. The property has a 12,789 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 improved with two-story dwellings of brick exterior construction that range in size from 2,862 to 3,992 square feet of living area. The homes are either 37 or 38 years old. Each comparable has a full or partial basement with four having finished area, central air conditioning, a fireplace, and a garage ranging in size from 420 to 682 square feet of building area. The

comparables have the same assessment neighborhood code as the subject are located from 0.04 to 0.28 of a mile from the subject property. The comparables have improvement assessments that range from \$169,092 to \$234,109 or from \$58.64 to \$62.56 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$201,710 or \$60.32 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 \$281,487. The subject property has an improvement assessment of \$222,021 or \$66.39 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 improved with two-story dwellings of brick exterior construction that range in size from 2,810 to 3,376 square feet of living area. The homes are either 38 or 39 years old. Each comparable has a basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 440 to 514 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from 0.03 to 0.07 of a mile from the subject property. The comparables have improvement assessments that range from \$189,687 to \$219,647 or from \$64.29 to \$67.50 per square foot of living area.

### **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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight equity comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellants' comparables #1 and #2 due to differences from the subject in terms of dwelling size. The Board gives less weight to the board of review's comparable #4 based on differences from the subject with respect to size. The Board finds the best evidence of assessment equity to be the remaining comparables, which are improved with dwellings that are relatively similar to the subject in location, age, style, and features, although adjustments to these comparables to account for differences in some features, would be needed to make them more equivalent to the subject. These comparables are all located within 0.10 of a mile from the subject with four being on the same street, range in size from 3,318 to 3,376 square feet of living area and are 38 years old. Their improvement assessments range from \$202,462 to \$219,647 or from \$61.00 to \$65.06 per square foot of living area. The subject's improvement assessment of \$222,021 or \$66.39 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

October 15, 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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