



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

APPELLANT: Grace Wein  
DOCKET NO.: 23-00919.001-R-1  
PARCEL NO.: 16-29-305-025

The parties of record before the Property Tax Appeal Board are Grace Wein, the appellant, 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 **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:** \$45,734  
**IMPR.:** \$115,168  
**TOTAL:** \$160,902

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 frame exterior construction with 1,776 square feet of living area. The dwelling is 44 years old having been built in 1979. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 483 square foot garage. The property has an approximately 9,450 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties that are located within .23 of a mile from the subject. The comparables are improved with 2-story dwellings of frame or brick exterior construction ranging in size from 1,956 to 2,380 square feet of living area. The dwellings range in age from 39 to 46 years old. The comparables have unfinished basements, central air conditioning, and a garage ranging in

size from 462 to 515 square feet of building area. Four comparables each have a fireplace. The comparables have improvement assessments ranging from \$117,274 to \$145,462 or from \$57.50 to \$61.12 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 \$160,902. The subject property has an improvement assessment of \$115,168 or \$64.85 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties located within .08 of a mile from the subject. The comparables are improved with 2-story dwellings of wood siding or brick exterior construction ranging in size from 1,956 to 2,244 square feet of living area. The dwellings are 39 or 41 years old. The comparables have basements, one of which has finished area, central air conditioning, and a garage ranging in size from 483 to 600 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$130,753 to \$145,743 or from \$63.00 to \$66.85 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 parties submitted a total of eight comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #3 and #5, as well as the board of review's comparables #1 and #3, due to their considerably larger dwelling size or their finished basement area when compared to the subject. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject. However, each of the best comparables has a slightly larger dwelling when compared to the subject. Nevertheless, the best comparables have improvement assessments of \$117,274 and \$131,544 or \$59.96 and \$63.00 per square foot of living area. The subject's improvement assessment of \$115,168 or \$64.85 per square foot of living area falls below the improvement assessments of the best comparables in the record on a total improvement assessment basis but slightly above the improvement assessments on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their slightly larger dwelling size, the Board finds the subject's slightly higher per square foot improvement assessment is justified. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is not 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: \_\_\_\_\_

November 19, 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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