



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

APPELLANT: Kenneth Neiman
DOCKET NO.: 23-03213.001-R-1
PARCEL NO.: 16-29-314-007

The parties of record before the Property Tax Appeal Board are Kenneth Neiman, the appellant; 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: \$41,522
IMPR.: \$55,990
TOTAL: \$97,512

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 1-story dwelling of wood siding exterior construction with 1,156 square feet of living area. The dwelling was constructed in 1955 and is approximately 68 years old. Features of the home include a slab foundation, central air conditioning, and a 252 square foot garage. The property has an 8,680 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal.¹ In support of this argument the appellant submitted information on three equity comparables located within .66 of a mile from the subject. The comparables are improved with 1-story dwellings of wood siding exterior construction ranging in size from 1,206 to 1,351 square

¹ Even though the appellant's appeal petition indicated comparable sales as the basis of the appeal, the Board finds both parties provided equity comparables and therefore, the Board will render the decision based on assessment equity.

feet of living area. The dwellings were built from 1950 to 1955 with slab or crawl space foundations. One comparable has central air conditioning, and a 242 square foot garage. The comparables have improvement assessments ranging from \$47,073 to \$61,553 or from \$36.55 to \$45.56 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 \$97,512. The subject property has an improvement assessment of \$55,990 or \$48.43 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within .66 of a mile from the subject. The comparables are improved with 1-story dwellings of brick or wood siding exterior construction ranging in size from 1,204 to 1,224 square feet of living area. The dwellings are 68 to 99 years old. Comparable #3 has a basement. Two comparables have central air conditioning; two comparables each have one fireplace; and each comparable has a garage ranging in size from 252 to 440 square feet of building area. The comparables have improvement assessments ranging from \$61,026 to \$63,365 or from \$50.61 to \$51.77 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 six equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #2 and #3 which lack a garage that is a feature of the subject. The Board gives less weight to board of review comparable #3 which is a significantly older dwelling with a basement when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 along with board of review comparables #1 and #2 which are more similar in age, dwelling size, and most features. These comparables have improvement assessments ranging from \$53,595 to \$61,139 or from \$44.44 to \$50.69 per square foot of living area. The subject's improvement assessment of \$55,990 or \$48.43 per square foot of living area falls within the range established by the best comparables. 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:

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

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

APPELLANT

Kenneth Neiman
1705 Overland Trail
Deerfield, IL 60015

COUNTY

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