FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANTS: Steven and Janice Tiersky
DOCKET NO.: 24-01380.001-R-1
PARCEL NO.: 16-34-304-048

The parties of record before the Property Tax Appeal Board are Steven and Janice Tiersky, the appellants, by attorney Robert Rosenfeld 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:	$56,929
IMPR.:	$252,495
TOTAL:	$309,424

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 2024 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 and wood siding exterior construction with 3,993 square feet of living area. The dwelling was built in 1988 and is approximately 36 years old. Features of the home include a 1,628 square foot basement, central air conditioning, a fireplace and a 504 square foot garage. The property has an approximately 10,323 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables that have the same assessment neighborhood code as the subject and from 333 to 551 feet from the subject property. The comparables are improved with two-story dwellings of brick and wood siding or wood siding and stone exterior construction ranging in size from 3,234 to 4,056 square feet of living area. The dwellings are from 36 to 39 years old.

The comparables each have a basement ranging in size from 753 to 1,948 square feet, two of which have either 575 or 602 square feet of finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 704 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments that range from $190,953 to $248,969 or from $55.34 to $61.52 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to $235,337 or $58.94 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 $309,424. The subject has an improvement assessment of $252,495 or $63.23 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 that have the same assessment neighborhood code as the subject and are located from 403 to 471 feet from the subject property. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,918 to 4,039 square feet of living area. The dwellings are each 37 years old. The comparables each have a basement ranging in size from 1,623 to 1,768 square feet with 1,127 to 1,414 square feet of finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 529 to 576 square feet of building area. The comparables have improvement assessments that range from $261,428 to $286,082 or from $66.13 to $70.83 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board has given less weight to the appellants' comparable #2 which has an inground swimming pool, unlike the subject and a smaller dwelling size, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1, #3 and #4, along with the three board of review comparables, which are similar to the subject in location, dwelling size, design and age. However, the comparables have features, such as basement size and basement finish, with varying degrees of similarity when compared to the subject, suggesting adjustments would be required to make them more equivalent to the subject. Nevertheless, these six comparables have improvement assessments that range from $218,634 to $286,082 or from $55.34 to $70.83 per square foot of living area. The subject property has an improvement assessment of $252,495 or $63.23 per square foot of living area, which falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellants 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:

C E R T I F I C A T I O N

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: December 23, 2025

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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