



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

APPELLANT: Ilya & Stella Bekerman  
DOCKET NO.: 12-01220.001-R-1  
PARCEL NO.: 15-34-200-568

The parties of record before the Property Tax Appeal Board are Ilya and Stella Bekerman, the appellants, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$26,459  
**IMPR.:** \$41,621  
**TOTAL:** \$68,080

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 2012 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 is improved with a two-story townhome of frame construction with 1,800 square feet of above grade living area. The dwelling was constructed in 1979. Features of the home include an unfinished basement, central air conditioning and a two-car attached garage with 440 square feet of building area. The property is located in Deerfield, Vernon 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 six equity comparables similar to the subject in location, age, size, style, and features. Each of these properties has improvement assessment of \$15.89 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$28,607 or \$15.89 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 \$68,080. The subject property has an improvement assessment of \$41,621 or \$23.12 per square foot of living area. The subject's total assessment reflects a market value of \$204,260 or \$113.48 per square foot of living area, including land. In support of its contention of the correct assessment the board of review submitted information on five comparables. The comparables were similar to the subject in location, size, style, age and features. These comparables had improvement assessments ranging from \$45,203 to \$48,236 or from \$25.11 to \$26.80 per square foot of living area. These same comparables sold from June 2012 to July 2013 for prices ranging from \$185,000 to \$260,000 or from \$102.78 to \$144.44 per square foot of living area, including land.

#### **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 Board finds the parties submitted information on 11 comparables that were all similar to the subject property in location, size, style, age and features. The Board finds the comparables submitted by the board of review were as equally

similar to the subject property as were the appellants' comparables. The 11 comparables had improvement assessments that ranged from \$15.89 to \$26.80 per square foot of living area. The subject's improvement assessment of \$23.12 per square foot of living area falls within the range established by the comparables in this record. Furthermore, the Board finds the board of review evidence demonstrated the subject's assessment is reflective of the property's market value. Based on this record 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy A. Huff*

Member

*Mario Morris*

Member

*J.R.*

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: May 21, 2014

*Allen Castrovillari*

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 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 the subsequent year 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.

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.