



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

APPELLANT: Jerome Gagerman
DOCKET NO.: 16-02719.001-R-1
PARCEL NO.: 15-36-101-012

The parties of record before the Property Tax Appeal Board are Jerome Gagerman, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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: \$109,384
IMPR.: \$126,011
TOTAL: \$235,395

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 2016 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 dwelling of frame exterior construction with 4,124 square feet of living area situated on a 100,792 square foot site. The dwelling was constructed in 1966 with additions and/or renovations made in 1973, 1992 and 2010. Features of the dwelling include central air conditioning, 2 fireplaces, a 747 square foot attached garage and an 880 square foot detached garage. The property is located in Riverwoods, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The appellant is not contesting the land assessment. In support of his argument, the appellant submitted information on three assessment comparables located within .34 of a mile from the subject. Appellant's comparables are improved with two-story single family dwellings of frame exterior construction ranging in size from 3,871 to 4,391 square feet of living area. The buildings were constructed

between 1959 and 1965, with additions and/or renovations made in 1963, 1968 and 1976. The comparables feature central air conditioning, one or two fireplaces, and garages ranging in size from 572 and 768 square feet of building area. The comparables have an improvement assessment ranging from \$100,413 to \$110,331 or from \$24.29 to \$25.94 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced to \$103,594 or \$25.12 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 \$235,395. The subject property has an improvement assessment of \$126,011 or \$30.56 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 located within 1.32 miles from the subject and in the same neighborhood code assigned by the township assessor as the subject property. The comparables are improved with two-story single family dwellings of frame exterior construction and were constructed between 1963 and 1977. The comparables range in size from 4,045 to 4,240 square feet of living area. The comparables feature central air conditioning, two or three fireplaces, and garages ranging in size from 450 to 972 square feet of building area. The comparables have an improvement assessment ranging from \$135,228 to \$160,508 or from \$33.43 to \$37.86 per square foot of living area. Based on this evidence, the board of review requested that the subject's improvement assessment be affirmed.

Conclusion of Law

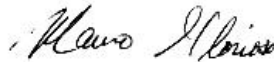
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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 seven suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 and #2 due to their older age when compared to the subject. The Board also gave less weight to the board of review comparables #2 and #4 due to their newer age when compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining three comparables. These comparables are most similar when compared to the subject property in location, dwelling size, design, age, and features. The three comparables have improvement assessments ranging from \$110,331 to \$144,936, or from \$25.13 to \$34.79 per square foot of living area. The subject's improvement assessment of \$126,011, or \$30.56 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record, 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: December 18, 2018



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

Jerome Gagerman, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

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