



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

APPELLANT: David and Janice Friedlander  
DOCKET NO.: 17-03639.001-R-1  
PARCEL NO.: 15-25-401-005

The parties of record before the Property Tax Appeal Board are David and Janice Friedlander, the appellants, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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:** \$66,344  
**IMPR.:** \$336,156  
**TOTAL:** \$402,500

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 2017 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 exterior construction with 6,168 square feet of living area. The dwelling was constructed in 2002. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 1,008 square foot garage. The property has a 67,082 square foot site and is located in Riverwoods, 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 three equity comparables located in the same neighborhood as the subject property. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 5,627 to 6,316 square feet of living area. The dwellings were constructed from 2003 to 2005. The comparables each feature a basement with two having finished area, central air conditioning, one to three

fireplaces and a garage ranging in size from 696 to 1,330 square feet of building area. The comparables have improvement assessments ranging from \$181,217 to \$267,284 or from \$28.69 to \$47.50 per square foot of living area. Based on this evidence, the appellants 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 \$402,500. The subject property has an improvement assessment of \$336,156 or \$54.50 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located in the same neighborhood as the subject property. The comparables consist of two-story dwellings of brick or Dryvit exterior construction ranging in size from 5,938 to 6,568 square feet of living area. The dwellings were built from 2000 to 2006. The comparables each feature a basement with three having finished area, central air conditioning, two to five fireplaces and one or two garages that range in size from 330 to 1,200 square feet of building area. The comparables have improvement assessments ranging from \$323,918 to \$413,010 or from \$54.55 to \$62.22 per square foot of living area. The board of review provided property record cards of the subject and its comparables. Based on this evidence, the board of review requested that the subject's assessment be sustained.

### **Conclusion of Law**

The appellants 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 nine suggested equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparables as comparable #1 is smaller in dwelling size and comparables #2 and #3 each have finished basement, not a feature of the subject. Furthermore, the appellants' comparable #3 appears to be an outlier when comparing its improvement assessment of \$28.69 to the other comparables in the record. The Board also gave less weight to board of review comparables #2, #3 and #4 as they have finished basements unlike the subject.

The Board finds board of review comparables #1, #5 and #6 are more similar to the subject in location, dwelling size, design and age, though they each have varying degrees of similarity to the subject in features. These comparables have improvement assessments ranging from \$60.93 to \$62.22 per square foot of living area. The subject property has an improvement assessment of \$54.50 per square foot of living area, which falls below the range established by the best comparables in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is supported given its smaller basement size and fewer

fireplaces. 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 based on inequity 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: July 21, 2020



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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