



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

APPELLANT: Paula Jacobson  
DOCKET NO.: 18-01185.001-R-1  
PARCEL NO.: 16-36-307-010

The parties of record before the Property Tax Appeal Board are Paula Jacobson, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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 A Reduction 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:** \$84,462  
**IMPR.:** \$150,499  
**TOTAL:** \$234,961

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 2018 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 3,335 square feet of living area. The dwelling was constructed in 1965. Features of the home include a basement with finished area, central air conditioning, two fireplaces, an 840 square foot inground swimming pool and a 550 square foot garage. The property has a 15,053 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located from .15 to .43 of a mile from the subject. The comparables are described as two-story dwellings of wood siding or brick exterior construction ranging in size from 3,210 to 3,382 square feet of living area. The dwellings were built from 1962 to 1979. The comparables each have a basement with finished area, central air conditioning, a fireplace and a

garage ranging in size from 420 to 506 square feet of building area. Comparable #3 has a 480 square foot inground swimming pool. The comparables have improvement assessments ranging from \$112,098 to \$148,726 or from \$33.74 to \$43.98 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 \$242,557. The subject property has an improvement assessment of \$158,095 or \$47.40 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables located from 1.088 to 1.181 miles from the subject. The comparables are described as two-story dwellings of brick or stucco exterior construction ranging in size from 3,317 to 3,398 square feet of living area. The dwellings were constructed from 1965 to 1970. The comparables each have a basement, with six having finished area. Each comparable also has central air conditioning, one fireplace and a garage ranging in size from 462 or 550 square feet of building area. Comparable #5 has a 450 square foot inground swimming pool. The comparables have improvement assessments ranging from \$162,814 to \$189,189 or from \$48.73 to \$55.68 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 appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 11 equity comparables for the Board's consideration. The Board gave less weight to the board of review comparables due to their distant locations being over one mile from the subject property. The Board gave most weight to the appellant's comparables as they are more similar to the subject in location, dwelling size, age and most features. The Board finds appellant's comparable #3 was most similar to the subject as it has an inground swimming pool, a feature of the subject. These three comparables have improvement assessments ranging from \$112,098 to \$148,726 or from \$33.74 to \$43.98 per square foot of living area. The subject has an improvement assessment of \$158,095 or \$47.40 per square foot of living area, which falls above the range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive.

Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: November 17, 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

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

APPELLANT

Paula Jacobson, by attorney:  
Abby L. Strauss  
Schiller Law P.C.  
33 North Dearborn  
Suite 1130  
Chicago, IL 60602

COUNTY

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