



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

APPELLANT: Barbara Schulman
DOCKET NO.: 18-01876.001-R-1
PARCEL NO.: 15-26-304-015

The parties of record before the Property Tax Appeal Board are Barbara Schulman, the appellant, 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: \$76,330
IMPR.: \$245,178
TOTAL: \$321,508

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 wood siding exterior construction with 5,326 square feet of living area. The dwelling was constructed in 1987. Features of the home include a crawl space foundation, central air conditioning, three fireplaces and a 770 square foot garage. The property has a 42,253 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood as the subject property as assigned by the assessor. The comparables are improved with two story dwellings of wood siding exterior construction ranging in size from 4,579 to 4,978 square feet of living area. The dwellings were constructed from 1984 to 1988. Comparables #2 and #3 have effective ages of 1990 and 1991,

respectively. The comparables have a crawl space foundation or a part crawl space and part concrete slab foundation. Each comparable features central air conditioning, one or three fireplaces and a garage ranging in size from 750 to 768 square feet of building area. The comparables have improvement assessments that range from \$156,461 to \$166,025 or from \$33.35 to \$34.82 per square feet of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$180,409 or \$33.87 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 \$321,508. The subject property has an improvement assessment of \$245,178 or \$46.03 per square foot of living area.

In response to the appeal, the board of review submitted property record cards for each comparable submitted by the appellant with handwritten notes stating "BOR reduction". The property record card for appellant's comparable #2 disclosed the property had "flooding damage on July 12, 2017."

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards on six equity comparables located in the same neighborhood as the subject property as assigned by the assessor. The comparables are improved with two story dwellings of brick or wood siding exterior construction ranging in size from 4,560 to 5,820 square feet of living area. Each comparable features a crawl space foundation, central air conditioning, one to four fireplaces and a garage ranging in size from 420 to 1,014 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments that range from \$229,236 to \$274,103 or from \$46.38 to \$50.27 per square feet of living area. Based on this evidence, the board of review requested that the subject's assessment be sustained.

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 nine suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #2 as the record indicates the property had flood damage in July 2017 which was unrefuted by the appellant and calls into question the condition of the property relative to the subject's condition as of the January 1, 2018 assessment date. The Board gave reduced weight to board of review comparable #1 as it has an inground swimming pool unlike the subject.

The Board finds the best evidence of assessment equity to be the remaining seven comparables submitted by the parties. The comparables are similar to the subject in location, dwelling size, design, age and features. These comparables had improvement assessments that ranged from \$156,461 to \$270,245 or from \$33.35 to \$50.27 per square foot of living area. The subject's improvement assessment of \$245,178 or \$46.03 per square foot of living area falls within the range established by the best comparables in this 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 justified. 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 warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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

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