



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

APPELLANT: Cindy Levy
DOCKET NO.: 18-01878.001-R-1
PARCEL NO.: 16-19-200-010

The parties of record before the Property Tax Appeal Board are Cindy Levy, 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: \$206,816
IMPR.: \$557,716
TOTAL: \$764,532

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 part one-story and part two-story dwelling of wood siding exterior construction that has 9,066 square feet of living area. The dwelling was built in 2001. Features include a 7,798 square foot basement with 7,000 square feet of finished area, central air conditioning, three fireplaces, a 351 square foot inground swimming pool and two attached garages totaling 1,800 square feet of building area. The subject property has a 161,608 square foot site and is located in West Deerfield Township, Lake County, Illinois.

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 within the same assessment neighborhood code as the subject. The comparables consist of one-story dwellings of brick exterior construction ranging in size from 5,951 to 7,472 square feet of living area. The dwellings were built from 1989 to 2010. Each

comparable has a basement ranging in size from 2,242 to 6,086 square feet with one having 2,950 square feet of finished area. Features of each comparable include central air conditioning, one or two fireplaces and an attached garage ranging in size from 625 to 1,508 square feet of building area. Comparables #2 and #3 each have an 800 square foot inground swimming pool. The comparables have improvement assessments ranging from \$335,593 to \$396,761 or from \$53.10 to \$56.39 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$501,017 or \$55.26 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 \$764,532. The subject property has an improvement assessment of \$557,716 or \$61.52 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The comparables consist of one-story dwellings of brick exterior construction ranging in size from 6,917 to 8,057 square feet of living area. The dwellings were built in 2006 and 2009. Each comparable has a basement ranging in size from 6,497 to 7,486 square feet with 3,690 to 5,847 square feet of finished area. Features of each comparable include central air conditioning, two to four fireplaces and one or two attached garages totaling 1,051 to 4,760 square feet of building area. Comparable #1 has a second dwelling containing 571 square feet of living area; comparable #2 has an 800 square foot inground swimming pool located in its basement and a detached garage containing 1,000 square feet of building area; and comparable #3 has an 840 square foot inground swimming pool. The comparables have improvement assessments ranging from \$465,640 to \$579,525 or from \$67.32 to \$78.49 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be sustained.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six equity comparables for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in dwelling size, age, basement size and/or basement finished area. However, the Board gave less weight to the three comparables submitted by the appellant as comparable #1 has a significantly smaller unfinished basement; comparable #2 has a significantly older dwelling; and comparable #3 has a significantly smaller dwelling size when compared to the subject. The Board gave reduced weight to board of review comparable #1 as the property contains a second dwelling which is superior to the subject that has only one dwelling.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3. These comparables have varying degrees of similarity when compared to the subject, though each has a smaller dwelling size and a smaller basement size with less finished area, inferior to the subject. They have improvement assessments of \$465,640 and \$579,525 or \$67.32 and \$78.49 per square foot of living area. The subject's improvement assessment of \$557,716 or \$61.52 per square foot of living area falls between the two best comparables in this record on an overall basis, but slightly below the comparables on a per square foot basis. After considering adjustments to the comparables, such as their smaller dwelling sizes and smaller basements with less finished area, the Board finds 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.

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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