



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

APPELLANT: Michael Schlesinger
DOCKET NO.: 18-02005.001-R-1
PARCEL NO.: 15-25-410-019

The parties of record before the Property Tax Appeal Board are Michael Schlesinger, 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: \$86,073
IMPR.: \$112,633
TOTAL: \$198,706

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 one-story dwelling of brick exterior construction with 3,411 square feet of living area. The dwelling was constructed in 1957 but has an effective age of 1973 due to additions in 1987 and 1996. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 1,410 square foot attached garage. The property has a 44,431 square foot site and is located in Riverwoods, Vernon 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 .30 of a mile to 1.46 miles from the subject property and within the same assessment neighborhood as the subject. The comparables consist of one-story dwellings of wood siding exterior construction ranging in size from 3,317 to 3,866 square feet of living area. The dwellings were built from 1977 to 1982. Comparable #2 has an effective age of 1984.

Each comparable features a basement with two having finished area, central air conditioning, two or three fireplaces and an attached garage ranging in size from 550 to 726 square feet of building area. Comparable #1 has a 360 square foot inground swimming pool. The comparables have improvement assessments ranging from \$87,763 to \$115,071 or from \$22.70 to \$30.56 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$90,960 or \$26.67 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 \$198,706. The subject property has an improvement assessment of \$112,633 or \$33.02 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted property record cards and a grid analysis of the subject and five equity comparables located from .326 of a mile to 1.511 miles from the subject property and within the same assessment neighborhood as the subject. The comparables consist of one-story dwellings of brick or wood siding exterior construction ranging in size from 3,126 to 3,373 square feet of living area. The dwellings were built from 1964 to 1981. Comparables #3 and #5 have effective ages of 1986 and 1966, respectively. Two comparables have crawl space foundations and three comparables have basements with one having finished area. Each comparable features central air conditioning and an attached garage ranging in size from 529 to 933 square feet of building area. Four comparables have one to three fireplaces and two comparables have detached garages containing 576 or 949 square feet of building area. Comparable #4 has a 693 square foot pole building and comparable #5 has a 450 square foot inground swimming pool. The comparables have improvement assessments ranging from \$105,274 to \$129,350 or from \$33.14 to \$38.66 per square foot of living area. Based on this evidence, the board of review requested 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 no reduction in the subject's assessment is warranted.

The parties submitted eight suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's three comparables, along with board of review comparable #1 due to their larger dwelling sizes when compared to the subject and/or distant locations from the subject being more than one mile away. The Board gave reduced weight to board of review comparables #3 and #4 as each has a crawl space foundation unlike the subject's unfinished basement

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #5. These two comparables have varying degrees of similarity when compared to the

subject. They have improvement assessments of \$38.66 and \$34.51 per square foot of living area, respectively. The subject property has an improvement assessment of \$33.02 per square foot of living area, which is supported by the two 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 justified. Therefore, 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: December 15, 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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