



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

APPELLANT: Deborah Eisenberg
DOCKET NO.: 18-02059.001-R-2
PARCEL NO.: 15-25-403-009

The parties of record before the Property Tax Appeal Board are Deborah Eisenberg, the appellant, by attorney Nora Devine, of Steven B. Pearlman & Associates 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: \$94,472
IMPR.: \$372,222
TOTAL: \$466,694

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 Dryvit with exterior insulation and finish system (EIFS) exterior construction containing 6,893 square feet of living area. The dwelling was constructed in 1997. Features of the home include a 3,933-square foot unfinished basement, central air conditioning, two fireplaces and a 990-square foot attached garage. The property is located in Riverwoods, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. The subject's land assessment is not disputed. In support of this argument, the appellant submitted information on five equity comparables located from .48 of a mile to 1.33 miles from the subject, and in the same assessment neighborhood code as the subject property. The properties are improved with two-story single-family dwellings of brick, stone, stucco or wood-siding exteriors ranging in size from 6,016 to 7,970 square feet of living area. The dwellings

were constructed from 1986 to 2008. Four comparables each feature a basement, (one of them containing merely 96 square feet of building area), and three have finished areas. Each dwelling has central air conditioning, two or three fireplaces and an attached garage ranging in size from 598 to 1,457 square feet of building area. The dwellings have improvement assessments ranging from \$85,246 to \$334,997 or from \$10.70 to \$48.31 per square foot of living area. The appellant's grid indicates that comparables #1 and #5 sold in July 2016 and September 2017 for prices of \$770,000 and \$612,500 or for \$121.91 and \$76.85 per square foot of living area, land included, respectively. The appellant's counsel also submitted property tax assessment information for the subject property and each of the appellant's equity comparables depicting descriptive information, color photographs and schematic drawings of each property. In addition, the appellant submitted Multiple Listing Service (MLS) sheets associated with sales #1 and #5. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$236,196 or \$34.27 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 \$466,694. The subject property has an improvement assessment of \$372,222 or \$54.00 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 from .377 of a mile to 1.104 miles from the subject, and within the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of Dryvit (EIFS) or brick exteriors ranging in size from 6,168 to 7,917 square feet of living area. The dwellings were constructed from 1996 to 2005. The homes each feature a basement with five having finished areas. Each home also has central air-conditioning, one to six fireplaces and a garage ranging in size from 768 to 1,578 square feet of building area. The properties have improvement assessments ranging from \$344,190 to \$565,084 or from \$55.80 to \$71.38 per square foot of living area. The board of review grid depicts that comparable #3 sold in January 2015 for \$1,730,000 or \$236.50 per square foot of living area, land included. The board of review also noted in the grid analysis that appellant's comparable #5 sold "as is" and is now on the market for nearly \$1,000,000 more than the amount for which it sold. The board of review submitted property record cards for the subject as well as its own comparables, along with the MLS listing sheet for appellant's comparable #5.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel submitted a narrative critiquing the board of review comparables. As to appellant's comparable #5, the appellant's counsel argued in the narrative brief that the property has been off the market since September 2019 and has not sold.

Conclusion of Law

The taxpayer contends assessment inequity with respect to the improvement 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.

As an initial matter, the Board notes that appellant's comparables #1 and #5, along with board of review comparable #3 contain sale information. Since the appellant's appeal is based on inequity in improvement assessment rather than overvaluation or market value, the Board will only consider these three comparables in contexts of assessment inequity argument. The appellant did not meet the requirement of Section 1910.65(c) of the Property Tax Appeal Board Rules which require the appellant in an overvaluation claim to submit documentation of **not fewer than three recent sales** of suggested comparable properties as proof of market value. 86 Ill.Admin.Code §1910.65(c)(4). Furthermore, appellant's comparable #1 and board of review comparable #3 have sale dates which are not proximate in time to the subject's assessment date to be indicative of market value as of the assessment date at issue and, therefore, would be afforded less weight even in the overvaluation argument.

The parties submitted a total of eleven equity comparables with varying degrees of similarity to the subject property in support of their respective positions before the Property Tax Appeal Board. The Board gave reduced weight to appellant's comparables #3 due to not having a basement amenity, unlike the subject, and #5 due to its small 96-square foot basement compared to the subject's 3,933-square foot basement.

The Board finds the best equity comparables to be appellant's comparables #1, #2 and #4, along with the six comparables submitted by the board of review. These nine comparables were most similar to the subject in location, design, age and most features. However, each of these comparables, with the exception of board of review comparable #5, have finished basement areas unlike the subject's unfinished basement which are superior features requiring downward adjustments to these comparables to make them more equivalent to the subject. These nine most similar equity comparables had improvement assessments ranging from \$185,548 to \$565,084 or from \$29.38 to \$71.38 per square foot of living area. The subject's improvement assessment of \$372,222 or \$54.00 per square foot of living area falls within the range established by the most similar equity comparables in this record.

After considering necessary adjustments to the comparables for differences in dwelling sizes and finished basement areas relative to the subject, the Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject is inequitably assessed. Therefore, the Board finds that the subject's improvement assessment is supported and no reduction in the subject's improvement assessment is 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: May 26, 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

Deborah Eisenberg, by attorney:
Nora Devine
Steven B. Pearlman & Associates
350 West Hubbard Street
Suite 630
Chicago, IL 60654

COUNTY

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