



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

APPELLANT: Judith Boba
DOCKET NO.: 18-02267.001-R-1
PARCEL NO.: 15-25-405-003

The parties of record before the Property Tax Appeal Board are Judith Boba, 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: \$77,850
IMPR.: \$209,748
TOTAL: \$287,598

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 wood-sided single-family dwelling with 4,396 square feet of living area. The dwelling was constructed in 1994 and features an unfinished basement, central air-conditioning, two fireplaces and an 885-square foot garage. The property has an inground swimming pool. The dwelling is located in Riverwoods, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within .65 of a mile from the subject. The comparables consist of part one-story and part two-story single-family dwellings with brick, wood-sided or Dry-Vit exteriors. The dwellings were built from 1984 to 1993 and range in size from 4,105 to 4,554 square feet of living area. Each of the dwellings has a basement, two with finished area, central air-conditioning, and one or two

fireplaces. Each comparable has an attached garage ranging in size from 744 to 776 square feet of building area. Comparable #3 also features a detached garage with 781 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$139,971 to \$188,125 or from \$34.10 to \$41.36 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 \$287,598. The subject property has an improvement assessment of \$209,748 or \$47.71 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The comparables are located within .513 of a mile from the subject and consist of two-story or part one-story and part two-story¹ brick or wood-sided single-family dwellings built from 1991 to 2001. The dwellings range in size from 4,248 to 4,518 square feet of living area. Features of the homes include an unfinished basement, central air-conditioning, one or three fireplaces, and a garage containing 736 to 1,276 square feet of building area. The comparables have improvement assessments ranging from \$211,154 to \$284,201 or from \$46.74 to \$65.57 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 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 presented data on seven suggested comparables for the Board's consideration. The Board gave less weight to appellants' comparables #2 and #3 as both have finished basements, dissimilar when compared to the subject. The Board also gave less weight to board of review comparable #3 which appears to be an outlier based on its much higher improvement assessment when compared to the other comparables in the record.

The Board finds that the remaining four comparables are similar to the subject in age, design, location, size, and most features. These comparables had improvement assessments ranging from \$139,971 to \$254,393 or from \$34.10 to \$57.74 per square foot of living area. The subject's improvement assessment of \$209,748 or \$47.71 per square foot of living area falls within the range established by the best comparables in the record.

¹ The grid analysis submitted by the board of review shows the subject and the comparables are two-story dwellings. The board of review submitted property record cards for the subject and three of its four comparables which show those four dwellings are part one story and part two-story dwellings.

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 exists on the basis of the evidence.

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 no reduction in the subject's assessment is 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

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