



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

APPELLANT: Milton & Miriam Treshanksky
DOCKET NO.: 19-00809.001-R-1
PARCEL NO.: 16-32-309-015

The parties of record before the Property Tax Appeal Board are Milton & Miriam Treshanksky, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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: \$57,938
IMPR.: \$132,968
TOTAL: \$190,906

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2019 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 brick and wood siding exterior construction with 3,022 square feet of living area. The dwelling was constructed in 1972. Features of the home include a basement with a recreation room, central air conditioning, a fireplace and a 484 square foot garage. The property has a 10,800 square foot site and is located in Deerfield, West Deerfield, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables with the same neighborhood code and description as the subject. The comparables are described as two-story dwellings of brick and wood siding exterior construction that were

reported to have either 2,638 or 2,892 square feet of living area.¹ The dwellings were built in 1974 or 1975. The comparables have other features with varying degrees of similarity to the subject. The comparables have improvement assessments of \$110,970 and to \$111,603 or for \$38.37 and \$42.31 per square foot of living area. Based on this evidence, the appellants 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 \$190,906. The subject property has an improvement assessment of \$132,968 or \$44.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables with the same neighborhood code and description as the subject. The comparables are described as two-story dwellings of brick and wood siding or brick exterior construction ranging in size from 2,965 to 3,064 square feet of living area. The dwellings were constructed from 1973 to 1977. The comparables have other features with varying degrees of similarity to the subject. Board of review comparable #5 also has a reinforced concrete pool. The comparables have improvement assessments ranging from \$137,131 to \$156,845 or from \$45.17 to \$52.06 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 appellants contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gave less weight to appellants' comparables due to their dissimilar dwelling sizes when compared to the subject. The Board also gave less weight to board of review comparable #5 which has a reinforced concrete pool unlike the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 through #4 which are most similar to the subject in dwelling size. These comparables have improvement assessments ranging from \$137,131 to \$156,845 or from \$45.17 to \$52.06 per square foot of living area. The subject's improvement assessment of \$132,968 or \$44.00 per square foot of living area is below the range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject,

¹The appellants' evidence shows a discrepancy in the living area of the comparables. Section V of the appeal petition depicts 1,196 or 1,316 square feet of living area for each comparable while the grid analysis printout from Lake County indicates 2,638 or 2,892 square feet of living area. The Board finds the best evidence of size was the Lake County grid analysis that displays a sketch of each comparable.

the Board finds the appellant did not prove by clear and convincing evidence that the subject's improvement assessment was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

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: September 21, 2021



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

Milton & Miriam Treshansky, by attorney:
Brian P. Liston
Law Offices of Liston & Tsantilis, P.C.
33 North LaSalle Street
28th Floor
Chicago, IL 60602

COUNTY

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