



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

APPELLANT: Jay Homedi
DOCKET NO.: 19-03730.001-R-1
PARCEL NO.: 15-24-304-041

The parties of record before the Property Tax Appeal Board are Jay Homedi, 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 ***a reduction*** 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: \$72,919
IMPR.: \$415,000
TOTAL: \$487,919

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 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 exterior construction with 7,523 square feet of living area. The dwelling was built in 2003 and is approximately 16 years old. Features of the home include a full basement that is partially finished, central air conditioning, seven fireplaces, 5½ bathrooms, and an attached garage with 795 square feet of building area. The property also has an inground swimming pool and a gazebo. The subject property has a 35,379 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 four equity comparables improved with two-story dwellings of brick or stone exterior construction ranging in size from 6,868 to 7,922 square feet of living area. The dwellings range in age from 8 to 14 years old. Each property has a basement with three having finished area, central air

conditioning, two to four fireplaces, 5½ to 9½ bathrooms, and an attached garage ranging in size from 768 to 1,058 square feet of building area. Comparable #2 also as an additional detached garage with 768 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$365,717 to \$418,500 or from \$52.83 to \$54.56 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$401,916.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$565,033. The subject property has an improvement assessment of \$492,114 or \$65.41 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on the same four equity comparables used by the appellant. Board of review comparable #5 was a duplicate of board of review comparable #2. The board of review provided a notation that the subject property has a finished basement and a pool while the comparables have less finished basement area and no pool.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted the same four comparables that are somewhat similar to the subject dwelling in style, size, age, and features with the subject being superior to the comparables in the number of fireplaces, finished basement area, and an inground swimming pool. The subject property, however, is inferior to three comparables in the number of bathrooms and garage area. These comparables have improvement assessments that range from \$365,717 to \$418,500 or from \$52.83 to \$54.56 per square foot of living area. The subject's improvement assessment of \$492,114 or \$65.41 per square foot of living area falls above the range established by the comparables in this record, which appears excessive even given the differing features possessed by the properties. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: November 16, 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

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