



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

APPELLANT: David & Janice Friedlander
DOCKET NO.: 19-03775.001-R-1
PARCEL NO.: 15-25-401-005

The parties of record before the Property Tax Appeal Board are David & Janice Friedlander, the appellants, 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: \$62,493
IMPR.: \$311,585
TOTAL: \$374,078

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 part one-story and a part two-story dwelling of brick exterior construction with 6,170 square feet of living area.¹ The dwelling was constructed in 2002 and is approximately 17 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 1,008 square foot garage. The property has a 67,080 square foot site and is located in Riverwoods, Vernon Township, 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 four equity comparables located within the same assessment neighborhood code as the subject and from .24 of a mile to 1.21 miles from the subject property. The comparables are improved with a two-

¹ The Board finds the best description the story height of the subject dwelling is found in the subject's property record card provided by the board of review.

story dwellings of brick or Dryvit exterior construction ranging in size from 5,146 to 6,407 square feet of living area. The dwellings range in age from 16 to 40 years old. The appellants reported that each comparable has a full unfinished basement, central air conditioning, one to four fireplaces and a garage that ranges in size from 690 to 1,008 square feet of building area. The comparables have improvement assessments that range from \$241,924 to \$316,974 or from \$44.88 to \$52.81 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$301,558 or \$48.87 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 \$418,875. The subject property has an improvement assessment of \$356,382 or \$57.76 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 located within the same assessment neighborhood code as the subject property and from .23 to .99 of a mile from the subject property. The comparables are improved with two-story dwellings of brick or Dryvit and stone exterior construction ranging in size from 5,645 to 6,334 square feet of living area. The dwellings were built from 1990 to 2009. Board of review comparables #2 and #3 have reported effective ages of 2002 and 1993, respectively. The board of review reported that one comparable has a crawl space foundation and four comparables each have a full or partial basement, three of which have recreation rooms. Each comparable has central air conditioning, one to five fireplaces and a garage that ranges in size from 738 to 1,108 square feet of building. Two comparables have inground swimming pools. Included with its submission, the board of review submitted a memorandum prepared by the Vernon Township Assessor's Office critiquing the appellants' comparables.² The comparables have improvement assessments that range from \$243,527 to \$399,897 or from \$41.10 to \$63.13 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 taxpayers 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #3 and #4 due to their smaller dwelling sizes when compared to the subject dwelling. Furthermore, the appellants' comparable #3 is located more than one mile away from the subject and comparable #2 has a considerably older dwelling than the subject dwelling. The Board gives reduced weight to board of review comparables #1, #2, #3 and #5 which differ from the subject in that they have a basement

² The memorandum prepared by the township assessor referenced five appellants' comparables, however, the appellants' appeal petition included information on four comparable properties.

recreation room or crawl space foundation in contrast to the subject dwelling's unfinished basement. In addition, board of review comparables #1 and #3 each have an inground swimming pool, not a feature of the subject property. The Board finds the best evidence of assessment equity to be the appellants' comparable #2 and board of review comparable #4. These two comparables are overall more similar to the subject in location, dwelling size, design, age and most features. The comparables have improvement assessments of \$316,974 and \$296,808 or \$49.47 and \$50.80 per square foot of living area. The subject's improvement assessment of \$356,382 or \$57.76 per square foot of living area falls above the two best comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is excessive. Therefore, based on this record, the Board finds the appellants 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: December 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

David & Janice Friedlander, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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