



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

APPELLANT: Michael & Frances Perlman
DOCKET NO.: 19-03988.001-R-1 through 19-03988.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Michael & Frances Perlman, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-03988.001-R-1	16-08-216-005	61,666	157,742	\$219,408
19-03988.002-R-1	16-08-216-006	31,746	0	\$31,746

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 consists of two parcels, one of which is improved with a two-story dwelling of wood siding exterior construction containing 2,896 square feet of living area. The dwelling was built in 1988 and is approximately 31 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace, and an attached two-car garage with 576 square feet of building area. The property is located in Lake Forest, West Deerfield 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 improved with two-story dwellings of wood siding or brick exterior construction ranging in size from 2,544 to 3,158 square feet of living area. The dwellings range in age from 30 to 34 years old. Each property has a basement with one having finished area, central air

conditioning, one fireplace, and an attached garage ranging in size from 462 to 672 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$121,331 to \$150,949 or from \$44.24 to \$48.20 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$136,184.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total combined assessments for the two parcels of \$251,154. The subject property has an improvement assessment of \$157,742 or \$54.47 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 improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 2,532 to 3,018 square feet of living area. The dwellings were built from 1985 to 1999. Each comparable has a basement with one having finished area, central air conditioning, one fireplace, and an attached garage ranging in size from 504 to 726 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$126,674 to \$180,167 or from \$50.03 to \$59.70 per square foot of living area.

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 a reduction in the subject's assessment is not warranted.

The parties submitted eight comparables similar to the subject in location, style, and size. The Board gives less weight to board of review comparable #2 due to its newer age in relation to the subject dwelling and larger garage than the subject's garage. The remaining comparables are similar to the subject in most respects except that appellants' comparable #4 and board of review comparable #4 both have finished basement area whereas the subject has an unfinished basement, suggesting downward adjustments to these comparables would be appropriate to make them more equivalent to the subject property. These seven comparables have improvement assessments that range from \$121,331 to \$161,218 or from \$44.24 to \$55.94 per square foot of living area. The subject's improvement assessment of \$157,742 or \$54.47 per square foot of living area falls within the range established by the best comparables in this record.

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.

Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction 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: 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

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