



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

APPELLANT: Jerome Gagerman
DOCKET NO.: 19-04448.001-R-1
PARCEL NO.: 15-36-101-012

The parties of record before the Property Tax Appeal Board are Jerome Gagerman, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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: \$107,598
IMPR.: \$139,997
TOTAL: \$247,595

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 part one-story and part two-story dwelling of frame exterior construction with 4,124 square feet of living area.¹ The dwelling was constructed in 1966 and has a reported effective age of 1973. Features of the home include a part crawl space and a part concrete slab foundation, central air conditioning, two fireplaces, a 747 square foot attached garage and an 880 square foot detached garage. The property has a 100,792 square foot site and is located in Riverwoods, Vernon Township, Lake County.

¹ The parties differ as to the story height of the subject dwelling and the number of garages on the subject property. The Board finds the best description of the subject's story height and number of garages is found in the evidence provided by the board of review, which includes a detailed schematic diagram of the dwelling and garages, as well as an exterior photograph of the subject dwelling.

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 three equity comparables located within the same assessment neighborhood code as the subject property. The appellant reported that the comparables are improved with a two-story dwelling and two, one-story dwellings of wood siding exterior construction ranging in size from 3,800 to 4,585 square feet of living area. The dwellings were built from 1953 to 1959 with comparables #1 and #2 having reported effective ages of 1974 and 1971, respectively. The comparables have either a concrete slab or a crawl space foundation. Each comparable has central air conditioning, one to three fireplaces and a garage that ranges in size from 726 to 861 square feet of building area. The comparables have improvement assessments that range from \$121,989 to \$140,942 or from \$30.74 to \$32.10 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$129,493 or \$31.40 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 \$247,595. The subject property has an improvement assessment of \$139,997 or \$33.95 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. The board of review reported that the comparables are improved with two-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 3,761 to 3,916 square feet of living area. The dwellings were built from 1959 to 1977 and have reported effective ages that range from 1971 to 1982. Each comparable has a basement, four of which have finished area. The comparables each have central air conditioning, one to five fireplaces and a garage that ranges in size from 484 to 748 square feet of building area. One comparable has a barn and one comparable has hot tubs. The comparables have improvement assessments that range from \$137,293 to \$151,644 or from \$35.06 to \$39.06 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 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 record contains a total of eight suggested equity comparables for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in design, age/effective age, foundation type and/or features. The Board finds none of the comparables have an additional detached garage like the subject. The Board finds the appellant's comparables #1 and #2 have dissimilar one-story designs and the appellant's comparable #3 has an older age/effective age when compared to the subject dwelling. The Board finds the board of review comparables each have a basement foundation, unlike the subject.

Furthermore, board of review comparable #1 has a barn and board of review comparable #2 has hot tubs, not features of the subject. Nevertheless, these eight comparables have improvement assessments that range from \$121,989 to \$151,644 or from \$30.74 to \$39.06 per square foot of living area. The subject's improvement assessment of \$139,997 or \$33.95 per square foot of living area falls within the range established by the comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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: January 18, 2022



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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